

JENNER & BLOCK LLP
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Counsel to the Examiner

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CELSIUS NETWORK LLC, *et al.*¹

Debtors.

Chapter 11

Case No. 22-10964 (MG)

(Jointly Administered)

**FOURTH MONTHLY FEE STATEMENT OF JENNER & BLOCK LLP FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ATTORNEYS FOR EXAMINER FOR
THE PERIOD OF JANUARY 1, 2023 THROUGH JANUARY 31, 2023**

Name of applicant:	Jenner & Block LLP
Authorized to provide professional services to:	Shoba Pillay, Examiner
Date of retention order:	November 1, 2022 (effective as of September 29, 2022)
Period for which compensation and reimbursement are sought:	January 1, 2023 through January 31, 2023

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Ltd. (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

Fees Incurred:	\$4,606,509.00
20% Holdback:	\$921,301.80
Total Compensation Less 20% Holdback:	\$3,685,207.20
Total Expenses Incurred:	\$7,308.98
Total Fees and Expenses Requested:	\$3,692,516.18
Type of fee statement or application	Monthly Fee Statement ²

Jenner & Block LLP (“**Jenner & Block**”), counsel to the Examiner to, hereby submits this statement of fees and disbursements (the “**Fee Statement**”) covering the period from January 1, 2023 through and including January 31, 2023 (the “**Fee Period**”) in accordance with sections 327, 330, and 331 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, and the *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief*, dated August 17, 2022 [Dkt. 1745] (“**Interim Compensation Order**”). By this Fee Statement, and after taking into account certain voluntary discounts and reductions,³ Jenner & Block requests (a) interim allowance of \$4,606,509.00 for the reasonable compensation for actual, necessary legal services that Jenner & Block rendered to the Examiner during the Fee Period; (ii) compensation in the amount of \$3,685,207.20, equal to 80% of the total amount of reasonable compensation for actual, necessary legal services that Jenner & Block rendered to the

² Notice of this Monthly Fee Statement shall be served in accordance with the Interim Compensation Order (as defined herein) and objections to payment of the amounts described in this Monthly Fee Statement shall be addressed in accordance with the Interim Compensation Order.

³ Jenner & Block voluntarily reduced its fees by \$40,034.00 and its expenses by \$98.48 in the Fee Period. Consequently, Jenner & Block does not seek payment of these fees and expenses in this Fee Statement.

Examiner during the Fee Period; and (iii) allowance and payment of \$7,308.98 for the actual and necessary costs and expenses that Jenner & Block incurred in connection with such services during the Fee Period.

Itemization of Services Rendered and Disbursements Incurred

1. **Exhibit A** is a schedule of the number of hours expended and fees incurred (on an aggregate basis) by Jenner & Block with respect to each project category that Jenner & Block established in accordance with its internal billing procedures. As reflected in Exhibit A, Jenner & Block incurred \$4,606,509.00 in fees during the Fee Period. Jenner & Block seeks payment of 80% of such fees (i.e., \$3,685,207.20 in the aggregate).

2. **Exhibit B** is a schedule of Jenner attorneys and paraprofessionals including the standard hourly rate for each attorney and paraprofessional who rendered services to the Examiner in connection with these chapter 11 cases during the Fee Period and the title, hourly rate, aggregate hours worked, and the amount of fees attributed to each attorney and paraprofessional. The blended hourly billing rate of attorneys for all services provided during the Fee Period is \$1,120.89. The blended hourly billing rate of all paraprofessionals is \$584.30.

3. **Exhibit C** is a schedule for the Fee Period setting forth the total amount of payment sought with respect to each category of expenses for which Jenner & Block is seeking payment in this Fee Statement. These disbursements total \$7,308.98.

4. **Exhibits D** contains Jenner & Block's detailed time records, which provide a daily summary of the time spent by each Jenner & Block professional and paraprofessional during the Fee Period as well as an itemization of expenses by project category.

5. Jenner & Block will provide notice of this Fee Statement in accordance with the Interim Compensation Order. A copy of this Fee Statement is also available on the website of the

Debtors' solicitation agent at <https://cases.stretto.com/celsius>. Jenner & Block submits that no other or further notice need be given.

6. Objections to this Fee Statement, if any, must be filed with the Court and served so as to be received no later than **March 16, 2023 at 12:00 p.m.** (Eastern Daylight Time) (the "**Objection Deadline**") and shall set forth the nature of the objection and the amount of fees or expenses at issue.

7. If no objections to this Fee Statement are filed and served as set forth above, the Debtors shall promptly pay eighty percent (80%) of the fees and one hundred percent (100%) of the expenses identified herein.

8. If an objection to this Fee Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Fee Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing to be held by the Court.

(Signature page follows.)

Dated: March 2, 2023

Respectfully submitted,

JENNER & BLOCK LLP

By: /s/ Vincent E. Lazar

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Counsel to the Examiner

Exhibit A
PROJECT CATEGORY SUMMARY

Matter	Total Billed Hours	Total Fees
CELSIUS EXAMINER	243.90	\$387,801.00
CASE ADMINISTRATION	77.70	\$73,814.50
INVESTIGATION PLANNING AND COORDINATION	51.00	\$64,339.00
WITNESS INTERVIEWS	292.60	\$324,347.50
DOCUMENT MANAGEMENT AND REVIEW	883.60	\$622,038.00
COURT HEARINGS	21.80	\$27,545.00
CRYPTO ANALYSIS	174.70	\$228,188.50
TAX LAW COMPLIANCE	63.80	\$75,646.00
UTILITY OBLIGATIONS	74.60	\$69,965.50
REPORT PREPARATION AND DRAFTING	2,173.40	\$2,648,941.50
BILLING AND FEE APPLICATIONS	15.00	\$18,107.50
COMMUNICATIONS WITH PARTIES IN INTEREST	30.30	\$31,117.00
PUBLIC REPRESENTATIONS TO CUSTOMERS	21.40	\$19,583.00
NON-WORKING TRAVEL TIME	23.00	\$30,150.00
Sub-Total*	4,201.40	\$4,621,584.00
Less 50% Discount on Non-Working Travel		\$15,075.00
Total		\$4,606,509.00

Exhibit B
SUMMARY BY TIMEKEEPER

Name of Professional	Title	Year Admitted	Department	Hourly Billing Rate (2023)	Total Billed Hours	Total Fees Requested
CATHERINE L. STEEGE	Partner	1982	Restructuring & Bankruptcy	\$2,130.00	194.10	\$413,433.00
VINCENT E. LAZAR	Partner	1990	Restructuring & Bankruptcy	\$1,735.00	170.80	\$296,338.00
SHOBA PILLAY	Partner	2003	Data Privacy and Cybersecurity	\$1,590.00	252.90	\$402,111.00
GAIL H. MORSE	Partner	1982	Tax	\$1,440.00	37.90	\$54,576.00
MELISSA M. ROOT	Partner	2003	Restructuring & Bankruptcy	\$1,430.00	152.40	\$217,932.00
HOWARD S. SUSKIN	Partner	1383	FIFL	\$1,390.00	0.50	\$695.00
ANDRIANNA D. KASTANEK	Partner	2005	Appellate	\$1,300.00	27.60	\$35,880.00
LANDON S. RAIFORD	Partner	2008	Restructuring & Bankruptcy	\$1,290.00	296.60	\$382,614.00
KAYVAN B. SADEGHI	Partner	2003	Securities Litigation and Enforcement	\$1,260.00	132.90	\$167,454.00
SARAH F. WEISS	Partner	2010	Investigations, Compliance & Defense	\$1,240.00	217.90	\$270,196.00
AARON R. COOPER	Partner	2011	Investigations, Compliance & Defense	\$1,240.00	248.60	\$308,264.00
EMILY M. SAVNER	Partner	2013	Investigations, Compliance & Defense	\$1,240.00	61.00	\$75,640.00
CARL N. WEDOFF	Special Counsel	2010	Restructuring & Bankruptcy	\$1,195.00	71.30	\$85,203.50
LAURA E. PELANEK	Special Counsel	2004	Litigation	\$990.00	266.20	\$263,538.00
MICHELLE A. ONIBOKUN	Associate	2018	Government Contracts	\$1,105.00	93.00	\$102,765.00
PHILIP B. SAILER	Associate	2018	Investigations, Compliance & Defense	\$1,105.00	171.50	\$189,507.50
SARA M. STAPPERT	Associate	2019	Investigations, Compliance & Defense	\$1,050.00	117.60	\$123,480.00
ERIC E. PETRY	Associate	2019	Litigation	\$1,050.00	55.80	\$58,590.00
SARA M. CROOK	Associate	2020	Litigation	\$960.00	69.40	\$66,624.00
SOLANA R. GILLIS	Associate	2020	Corporate	\$960.00	50.90	\$48,864.00
ARIANA J. KANAVY	Associate	2020	Investigations, Compliance & Defense	\$960.00	63.60	\$61,056.00
ADINA HEMLEY-BRONSTEIN	Associate	2021	Litigation	\$860.00	76.30	\$65,618.00
BREANNA K. DROZD	Associate	2021	Restructuring & Bankruptcy	\$860.00	7.10	\$6,106.00
KATE E. FINTEL	Associate	2021	Litigation	\$860.00	55.30	\$47,558.00
COURTNEY B. SHIER	Associate	2021	Litigation	\$860.00	103.60	\$89,096.00
VINCENT WU	Associate	2021	Litigation	\$860.00	34.00	\$29,240.00

Name of Professional	Title	Year Admitted	Department	Hourly Billing Rate (2023)	Total Billed Hours	Total Fees Requested
CHERRISSE R. WOODS	Associate	2021	Litigation	\$860.00	50.70	\$43,602.00
RAYMOND B. SIMMONS	Associate	2021	Litigation	\$860.00	157.10	\$135,106.00
ISHA Z. ABBASI	Associate	2022	Litigation	\$745.00	73.20	\$54,534.00
NICHOLAS S. JOHN	Associate	2022	Litigation	\$745.00	219.60	\$163,602.00
MICHAEL D. PEARSON	Associate	2022	Litigation	\$745.00	40.80	\$30,396.00
ETHAN M. LEVY	Associate	2022	Litigation	\$745.00	67.00	\$49,915.00
LAURA K.M. KOELLER	Associate	2022	Litigation	\$745.00	62.80	\$46,786.00
PATRICIA A. PETERS	Associate	2022	Litigation	\$745.00	49.30	\$36,728.50
BLAINE R. VALENCIA	Associate	2022	Litigation	\$745.00	30.30	\$22,573.50
NICOLE R. ALLICOCK	Associate	2022	Litigation	\$745.00	45.20	\$33,674.00
ZACHARY A. MARINO	Law Clerk	2022	Litigation	\$745.00	36.50	\$27,192.50
STEFANO VIOLA	Discovery Attorney	2013	Litigation	\$365.00	33.50	\$12,227.50
CHRISTINE C. CORSO	Project Discovery Attorney	1999	Litigation	\$330.00	79.20	\$26,136.00
NOELLE M. DUPUIS	Project Discovery Attorney	2009	Litigation	\$330.00	95.30	\$31,449.00
DANIEL O. GARCIA	Senior Paralegal	N/A		\$590.00	74.90	\$44,191.00
JAMES P. WALSH	Senior Research Librarian	N/A		\$420.00	1.30	\$546.00
TRICIA J. PEAVLER	Research Librarian	N/A		\$420.00	1.30	\$546.00
Sub-Total*					4,201.40	\$4,621,584.00
Less 50% Discount on Non-working Travel Matter						\$15,075.00
Total					4,201.40	\$4,606,509.00

Exhibit C
EXPENSE SUMMARY

Service Description	Amount
B&W Copy	\$545.93
Color Copy	\$673.25
Lexis Research	\$349.53
In-City Transportation	\$141.14
Overtime Meals	\$248.90
Travel	\$3,102.12
Westlaw Research	\$2,066.48
Messenger Services	\$46.00
Pacer Charges	\$93.00
UPS	\$42.63
TOTAL	\$7,308.98

Exhibit D

TIME AND EXPENSE DETAIL

JENNER & BLOCK LLP

353 N. Clark Street
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CLIENT NUMBER: 72287

SHOBA PILLAY, AS EXAMINER IN CELSIUS
NETWORKS LLC
353 N. CLARK ST.
CHICAGO, IL 60654

FEBRUARY 28, 2023
INVOICE # 9668967

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2023:	\$ 4,621,584.00
LESS 50% DISCOUNT FOR NON-WORKING TRAVEL TIME	<u>\$ -15,075.00</u>
FEE SUB-TOTAL	\$ 4,606,509.00
DISBURSEMENTS	<u>\$ 7,308.98</u>
TOTAL INVOICE	\$ 4,613,817.98

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SHOBA PILLAY, AS EXAMINER IN CELSIUS
 NETWORKS LLC
 353 N. CLARK ST.
 CHICAGO, IL 60654

CLIENT NUMBER: 72287

FOR PROFESSIONAL SERVICES RENDERED
 THROUGH JANUARY 31, 2023:

CELSIUS EXAMINER

MATTER NUMBER - 10001

1/02/23	SP	1.40	Reviewed draft witness interview outline and provided comments while reviewing.	2,226.00
1/02/23	SP	1.00	Met with Jenner team re witness interview outline.	1,590.00
1/02/23	SP	2.10	Reviewed key documents relevant to witness interview.	3,339.00
1/02/23	SP	3.80	Reviewed draft section of report relevant to witness interview.	6,042.00
1/03/23	SP	.30	Participated in meeting with debtors' CEO and counsel re open document and witness interview requests.	477.00
1/03/23	SP	1.00	Participated in Jenner team meeting re strategy for report drafting.	1,590.00
1/03/23	SP	.30	Reviewed summary of filed pleadings, news reporting, and social media relevant to investigation from the weekend and today.	477.00
1/03/23	SP	.80	Conferred with debtors' counsel and Paul Hastings re witness interviews and fee issues.	1,272.00
1/03/23	SP	.60	Conferred with Jenner team re witness interview scheduling issues.	954.00
1/03/23	SP	.40	Conferred with US Trustee re pool counsel fee issues.	636.00
1/03/23	SP	5.40	Continued preparing for interview of former CEO.	8,586.00
1/04/23	SP	1.00	Participated in meeting with UCC counsel re pool counsel fee issue and preparation for upcoming interview of former CEO.	1,590.00
1/04/23	SP	.60	Conferred with Jenner team re pool counsel fee issue.	954.00

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1/04/23	SP	.50	Conferred with US Trustee counsel re pool counsel fee issue, interview of former CEO, and other open issues.	795.00
1/04/23	SP	.80	Conferred with debtors' counsel re pool counsel fee and document production issues.	1,272.00
1/04/23	SP	3.20	Prepared for interview of former CEO.	5,088.00
1/04/23	SP	1.10	Conferred with Jenner team re interview of former CEO.	1,749.00
1/05/23	SP	2.60	Prepared for interview of former CEO.	4,134.00
1/05/23	SP	.50	Met with US Trustee re report.	795.00
1/05/23	SP	7.00	Participated in interview of former CEO.	11,130.00
1/05/23	SP	1.20	Met with Jenner team to debrief interview.	1,908.00
1/06/23	SP	1.10	Participated in weekly strategy meeting with Jenner team.	1,749.00
1/06/23	SP	.60	Conferred with Jenner team re report drafting strategy and open document request and witness interview issues.	954.00
1/06/23	SP	.50	Conferred with regulator re interview read outs.	795.00
1/06/23	SP	.50	Conferred with debtors' counsel re open document and interview request issues.	795.00
1/06/23	SP	1.00	Participated in weekly strategy call with Huron.	1,590.00
1/06/23	SP	.50	Conferred with Paul Hastings re need to schedule witness interviews this week.	795.00
1/07/23	SP	.80	Reviewed news reporting, social media, and filed pleadings summaries from the week.	1,272.00
1/07/23	SP	6.20	Revised draft sections of the report.	9,858.00
1/07/23	SP	.10	Conferred with witness counsel re scheduling interviews.	159.00
1/07/23	SP	.80	Reviewed notes from interview of former CEO for subjects relevant to additional interviews.	1,272.00
1/07/23	SP	.60	Reviewed draft appendices to report.	954.00
1/07/23	SP	1.20	Reviewed updated fact chronology.	1,908.00
1/07/23	SP	1.20	Reviewed witness interview summaries from the week.	1,908.00

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1/08/23	SP	.70	Conferred with counsel for witnesses re scheduling and substance of anticipated interview.	1,113.00
1/08/23	SP	.30	Conferred with Jenner team re preparing for and scheduling interviews.	477.00
1/08/23	SP	8.20	Revised draft sections of the report.	13,038.00
1/08/23	SP	.40	Revised draft sections of the report.	636.00
1/09/23	SP	.30	Conferred with Jenner team re open document production and interview requests in advance of meeting with debtors' CEO and counsel.	477.00
1/09/23	SP	.80	Conferred with S. Weiss re report drafting status and strategy.	1,272.00
1/09/23	SP	.30	Conferred with V. Lazar re insolvency analysis.	477.00
1/09/23	SP	.30	Conferred with A. Cooper re crypto section of the report.	477.00
1/09/23	SP	.50	Conferred with C. Steege re reporting drafting status and strategy.	795.00
1/09/23	SP	.20	Conferred with US Trustee counsel re status of interview requests and reporting drafting.	318.00
1/09/23	SP	.50	Conferred with debtors' counsel re status of open document requests and witness interviews.	795.00
1/09/23	SP	.60	Reviewed report outline.	954.00
1/09/23	SP	.60	Revised draft section of report.	954.00
1/09/23	SP	.40	Reviewed summary of filed pleadings, social media, and news reporting.	636.00
1/10/23	SP	1.00	Met with Jenner team re report drafting status and strategy.	1,590.00
1/10/23	SP	4.20	Reviewed draft section of report.	6,678.00
1/10/23	SP	.30	Conferred with debtors' counsel re open document and interview requests and extension of time to file report.	477.00
1/10/23	SP	.60	Conferred with Jenner team re open document and interview requests and extension of time to file report.	954.00
1/10/23	SP	1.00	Met with Jenner team re financial and Ponzi scheme analysis.	1,590.00

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1/10/23	SP	.50	Conferred with UCC counsel re remaining investigation and extension of time to file report.	795.00
1/10/23	SP	.50	Met with former CEO counsel re clarification of issues discussed during interview.	795.00
1/10/23	SP	.50	Conferred with Jenner team to debrief call with former CEO counsel.	795.00
1/11/23	SP	.30	Conferred with US Trustee counsel re extension of time to file report and UCC request for findings.	477.00
1/11/23	SP	.30	Met with Jenner mining team re status of updating draft with recently obtained information and strategy going forward.	477.00
1/11/23	SP	.30	Conferred with UCC counsel re request for early debrief of findings.	477.00
1/11/23	SP	.50	Met with debtors' counsel re open document and witness interview requests.	795.00
1/11/23	SP	.40	Conferred with A. Cooper re results of and scheduling witness interviews.	636.00
1/11/23	SP	.30	Conferred with drafting team re strategy for drafting.	477.00
1/11/23	SP	.30	Conferred with bankruptcy team re strategy going forward and database.	477.00
1/11/23	SP	4.20	Revised draft sections of report.	6,678.00
1/11/23	SP	.40	Reviewed summaries of social media, news reporting, and filed pleadings relevant to investigation.	636.00
1/12/23	SP	1.30	Participated in meeting with third party.	2,067.00
1/12/23	SP	.50	Conferred with S. Weiss re drafting strategy and planning.	795.00
1/12/23	SP	2.10	Revised sections of the report.	3,339.00
1/12/23	SP	2.00	Participated in interview of witness.	3,180.00
1/12/23	SP	.40	Conferred with A. Cooper re debrief from witness interview.	636.00
1/12/23	SP	.70	Conferred with Jenner team re report drafting strategy and planning.	1,113.00

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1/12/23	SP	.20	Conferred with M. Root re strategy for tax section of the report.	318.00
1/13/23	SP	.50	Participated in weekly team strategy meeting.	795.00
1/13/23	SP	.20	Conferred with debtors' counsel re UCC request for preview of report.	318.00
1/13/23	SP	.40	Conferred with UCC counsel re request for preview of report.	636.00
1/13/23	SP	.40	Conferred with US Trustee re UCC request for preview of report.	636.00
1/13/23	SP	.20	Conferred with Jenner team re open interview requests.	318.00
1/13/23	SP	.40	Conferred with debtors re open interview and document requests.	636.00
1/13/23	SP	1.00	Participated in weekly status and strategy call with Huron Consulting.	1,590.00
1/13/23	SP	.80	Reviewed summary of social media, news reporting, filed pleadings, and KeyFi hearing.	1,272.00
1/13/23	SP	3.40	Revised draft sections of report.	5,406.00
1/14/23	SP	3.60	Revised draft sections of report.	5,724.00
1/16/23	SP	4.80	Revised draft sections of the report.	7,632.00
1/16/23	SP	.80	Conferred with S. Stappert re preparation for meeting with regulator.	1,272.00
1/16/23	SP	.10	Conferred with debtors' counsel re open interview requests.	159.00
1/16/23	SP	.90	Reviewed NY AG fraud complaint for inconsistencies with draft report.	1,431.00
1/16/23	SP	.20	Conferred with S. Weiss re citation issues.	318.00
1/16/23	SP	.10	Conferred with team re open document request issues.	159.00
1/17/23	SP	.30	Conferred with V. Lazar re report drafting strategies and process for criminal referral.	477.00
1/17/23	SP	4.80	Revised draft sections of report.	7,632.00

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1/17/23	SP	.60	Conferred with team members re various portions of drafts and supporting evidence.	954.00
1/17/23	SP	.20	Conferred with debtors' counsel re open requests for interviews.	318.00
1/17/23	SP	.10	Conferred with UCC counsel re open requests for interview.	159.00
1/17/23	SP	.60	Conferred with counsel for witness re contours and scheduling.	954.00
1/17/23	SP	.40	Reviewed summaries of news reporting, filed pleadings, and social media.	636.00
1/18/23	SP	.80	Reviewed witness interview summaries.	1,272.00
1/18/23	SP	.50	Conferred with V. Lazar re insolvency and valuation sections of report.	795.00
1/18/23	SP	.50	Conferred with C. Steege re drafting strategy.	795.00
1/18/23	SP	1.00	Participated in Jenner team status and strategy meeting re report drafting.	1,590.00
1/18/23	SP	4.30	Reviewed draft sections of report.	6,837.00
1/19/23	SP	.30	Conferred with debtors' counsel re open witness and document request issues.	477.00
1/19/23	SP	.40	Conferred with A. Cooper re drafting status and strategy.	636.00
1/19/23	SP	.10	Conferred with witness counsel re scheduling attorney proffer.	159.00
1/19/23	SP	5.20	Reviewed key documents and draft of sections of report.	8,268.00
1/20/23	SP	.70	Conferred with counsel for former employee re interview.	1,113.00
1/20/23	SP	.50	Participated in witness attorney proffer.	795.00
1/20/23	SP	.60	Conferred with debtors' counsel re open document and witness interview requests.	954.00
1/20/23	SP	.10	Conferred with debtors' counsel re request for a privilege log.	159.00
1/20/23	SP	.40	Conferred with Huron Consulting re status of analysis.	636.00

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1/20/23	SP	.80	Participated in Jenner team weekly status and strategy meeting.	1,272.00
1/20/23	SP	1.20	Participated in weekly status and strategy meeting with Huron Consulting.	1,908.00
1/20/23	SP	.10	Conferred with S. Stappert re cooperation with regulator.	159.00
1/20/23	SP	3.20	Reviewed sections of draft report.	5,088.00
1/20/23	SP	.30	Reviewed summaries of social media, news reporting, and filed pleadings relevant to investigation.	477.00
1/21/23	SP	1.10	Revised draft sections of report.	1,749.00
1/22/23	SP	10.30	Revised draft section of report.	16,377.00
1/22/23	SP	.80	Conferred with A. Cooper and S. Weiss re open questions in draft section of report.	1,272.00
1/23/23	SP	4.20	Revised draft sections of report.	6,678.00
1/23/23	SP	.30	Conferred with counsel for UCC re investigation update.	477.00
1/23/23	SP	3.20	Participated in team report drafting review meeting.	5,088.00
1/24/23	SP	1.20	Attended omnibus court hearing.	1,908.00
1/24/23	SP	.50	Participated in weekly team status and strategy meeting on report drafting.	795.00
1/24/23	SP	1.60	Met with Huron and Jenner teams re CEL and liquidity analysis.	2,544.00
1/24/23	SP	7.20	Revised draft section of report.	11,448.00
1/24/23	SP	.30	Reviewed summary of social media, news reporting, and filed pleadings.	477.00
1/25/23	SP	3.40	Revised draft sections of report.	5,406.00
1/25/23	SP	2.30	Conferred with Jenner team members re report drafting status and strategy.	3,657.00
1/25/23	SP	.10	Conferred with US Trustee counsel re open issues in preparing report.	159.00
1/26/23	SP	.80	Conferred with debtors' counsel re protective order review of draft sections of report.	1,272.00

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1/26/23	SP	6.60	Revised draft sections of the report.	10,494.00
1/27/23	SP	.60	Conferred with A. Kastanek re review of draft report.	954.00
1/27/23	SP	.50	Participated in team meeting re status and strategy for report drafting.	795.00
1/27/23	SP	.60	Participated in meeting with Huron re status of financial analysis and strategy going forward.	954.00
1/27/23	SP	11.70	Revised multiple draft sections of 500+ page report.	18,603.00
1/28/23	SP	16.30	Revised multiple draft sections of 500+ page report.	25,917.00
1/28/23	SP	.80	Conferred with debtors' counsel re remaining open request for data and progress on confidentiality review of draft sections of report.	1,272.00
1/29/23	SP	.80	Conferred with debtors' counsel re clarification or correction requests in draft report.	1,272.00
1/29/23	SP	16.50	Revised newly added and edited sections of 500+ page report.	26,235.00
1/30/23	SP	.30	Conferred with counsel for debtors re certain document cited in the report.	477.00
1/30/23	SP	16.50	Revised draft sections of report for filing.	26,235.00
1/31/23	SP	1.60	Revised draft sections of report.	2,544.00
1/31/23	SP	.40	Telephone conference with M. Root re report and next steps.	636.00
		243.90	PROFESSIONAL SERVICES	\$ 387,801.00

SUMMARY OF CELSIUS EXAMINER

NAME	HOURS	RATE	TOTAL
SHOBA PILLAY	243.90	1,590.00	387,801.00
TOTAL	243.90		\$ 387,801.00

MATTER 10001 TOTAL \$ 387,801.00

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EXPENSES**MATTER NUMBER - 10011**

11/29/22	Travel, COURTNEY BURKE SHIER, 11/29/2022	96.82
12/01/22	Travel, COURTNEY BURKE SHIER, 12/01/2022	40.00
12/31/22	Lexis Research; LEXISNEXIS; 12/31/2022	45.38
12/31/22	Lexis Research; LEXISNEXIS RISK DATA MANAGEMENT, INC.; 12/31/2022	27.45
12/31/22	Lexis Research; LEXISNEXIS RISK DATA MANAGEMENT, INC.; 12/31/2022	151.18
1/04/23	Overtime Dinner Expense, ADINA HEMLEY-BRONSTEIN, 0 1/04/2023	40.00
1/04/23	Travel, SARA M. STAPPERT, 01/04/2023	1,345.16
1/04/23	Color Copy	32.75
1/04/23	Color Copy	418.25
1/04/23	Pacer Charges; PACER SERVICE CENTER; 01/04/2023	33.10
1/04/23	Pacer; 2567225-Q42022; 01/04/2023	40.00
1/04/23	Pacer; 2567225-Q42022; 01/04/2023	6.50
1/04/23	Pacer; 2567225-Q42022; 01/04/2023	13.40
1/04/23	B&W Copy	.88
1/04/23	B&W Copy	352.66
1/06/23	Travel, SHOBA PILLAY, 01/06/2023	1,596.25
1/10/23	Overtime Dinner Expense, ADINA HEMLEY-BRONSTEIN, 0 1/10/2023	40.00
1/12/23	Overtime Dinner Expense, ZACHARY A. MARINO, 01/12/ 2023	32.54
1/12/23	Overtime Dinner Expense, ZACHARY A. MARINO, 01/12/ 2023 Void Check # - 000206813	-32.54
1/12/23	In-City Transportation - Overtime, ZACHARY A. MARI NO, 01/12/2023	20.98
1/12/23	In-City Transportation - Overtime, ZACHARY A. MARI NO, 01/12/2023 Void Check # - 000206813	-20.98
1/12/23	B&W Copy	3.74
1/17/23	Overtime Dinner Expense, ADINA HEMLEY-BRONSTEIN, 0 1/17/2023	40.00
1/17/23	Color Copy	50.75
1/17/23	B&W Copy	.11
1/18/23	B&W Copy	27.83
1/25/23	In-City Transportation, NICHOLAS S. JOHN, 01/25/20 23	10.90
1/25/23	In-City Transportation, NICHOLAS S. JOHN, 01/25/20 23	-10.90
1/25/23	In-City Transportation, NICHOLAS JOHN, 01/25/2023	10.90
1/25/23	Overtime Dinner Expense, NICHOLAS S. JOHN, 01/25/2 023	28.58
1/26/23	Overtime Dinner Expense; ZACHARY A. MARINO; 01/26/2023	32.54
1/26/23	In-City Transportation - Overtime; ZACHARY A. MARINO; 01/26/2023	20.98
1/26/23	Color Copy	85.75
1/26/23	B&W Copy	.66

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1/26/23	B&W Copy	.11
1/26/23	B&W Copy	28.27
1/26/23	B&W Copy	35.09
1/27/23	Color Copy	85.75
1/27/23	B&W Copy	.11
1/27/23	B&W Copy	47.96
1/28/23	Overtime Dinner Expense, SARA M. STAPPERT, 01/28/2 023	27.78
1/28/23	Overtime Dinner Expense, SARA M. STAPPERT, 01/28/2 023	-27.78
1/28/23	Overtime Dinner Expense, SARA STAPPERT, 01/28/2023	27.78
1/29/23	Overtime Dinner Expense, SARA M. STAPPERT, 01/29/2 023	40.00
1/29/23	In-City Transportation - Overtime, NICHOLAS S. JOH N, 01/29/2023	16.92
1/29/23	In-City Transportation - Overtime, NICHOLAS S. JOH N, 01/29/2023	-16.92
1/29/23	In-City Transportation - Overtime, NICHOLAS JOHN, 01/29/2023	16.92
1/30/23	B&W Copy	48.51
1/31/23	SDS; 659730; 01/31/2023	29.00
1/31/23	SDS; 659730; 01/31/2023	17.00
1/31/23	Lexis Research	125.52
1/31/23	Westlaw Research	355.40
1/31/23	Westlaw Research	810.90
1/31/23	Westlaw Research	155.57
1/31/23	Westlaw Research	162.18
1/31/23	Westlaw Research	582.43
1/31/23	In-City Transportation - Overtime, DANIEL O. GARCI A, 01/31/2023	92.34
1/31/23	Travel, NICHOLAS S. JOHN, 01/31/2023	23.89
1/31/23	01/31/2023 UPS Delivery Service 1Z6134380193022018	21.79
1/31/23	01/31/2023 UPS Delivery Service 1Z6134380198515898	20.84
	TOTAL DISBURSEMENTS	\$ 7,308.98

MATTER 10011 TOTAL \$ 7,308.98

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NONWORKING TRAVEL TIME**MATTER NUMBER - 10028**

1/04/23	SMS	4.00	Traveled to New York re A. Mashinsky interview.	4,200.00
1/04/23	ARC	3.00	Traveled from Washington, DC to New York, NY for witness interview.	3,720.00
1/04/23	SP	4.00	Traveled to New York, including transport to airport, time at airport, time on airplane not working, and transport to hotel.	6,360.00
1/06/23	SMS	4.00	Traveled to Chicago from A. Mashinsky interview.	4,200.00
1/06/23	ARC	3.00	Traveled from New York, NY to Washington, DC following witness interview.	3,720.00
1/06/23	SP	5.00	Traveled from Jenner office to LGA; time at airport; flight from LGA to ORD; traveled from ORD to home.	7,950.00
		23.00	PROFESSIONAL SERVICES	\$ 30,150.00
LESS 50% DISCOUNT FOR NON-WORKING TRAVEL TIME				<u>\$ -15,075.00</u>
FEE SUB-TOTAL				\$ 15,075.00

SUMMARY OF NONWORKING TRAVEL TIME

NAME	HOURS	RATE	TOTAL
SHOBA PILLAY	9.00	1,590.00	14,310.00
AARON R. COOPER	6.00	1,240.00	7,440.00
SARA M. STAPPERT	8.00	1,050.00	8,400.00
TOTAL	23.00		\$ 30,150.00

MATTER 10028 TOTAL \$ 15,075.00

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CASE ADMINISTRATION**MATTER NUMBER - 10046**

1/02/23	CNW	.30	Analyzed December 31-January 2 docket activity relevant to the Examiner's final report.	358.50
1/02/23	CNW	.20	Prepared memorandum summarizing December 31-January 2 docket activity for the Examiner and Jenner team.	239.00
1/03/23	VEL	.40	Coordination meeting with company management re Debtor documents.	694.00
1/03/23	VEL	.20	Reviewed relevant customer filings in connection with report mandate.	347.00
1/03/23	SFW	.40	Met with Debtors and Debtors' counsel re Examiner Requests.	496.00
1/03/23	CNW	.40	Corresponded with S. Stappert and D. Garcia re case calendar and review court filings re same.	478.00
1/03/23	CNW	1.40	Analyzed pleadings and court submissions filed on January 3.	1,673.00
1/03/23	CNW	.50	Prepared memorandum summarizing January 3 docket activity for the Examiner and Jenner team.	597.50
1/03/23	PBS	.30	Met with Debtor and Debtor counsel regarding open requests for information (partial attendance).	331.50
1/03/23	NSJ	.10	Coordinated with S. Weiss on list of outstanding tasks for report.	74.50
1/03/23	DOG	1.50	Worked on correspondence, court materials, document productions, data inventory, interview materials, calendar reminders and tracking logs for electronic case files.	885.00
1/03/23	DOG	.40	Worked on follow up re hearing issues and e-appearances.	236.00
1/03/23	DOG	.40	Worked on daily docket report for C. Wedoff.	236.00
1/03/23	DOG	.80	Worked on production data ingestion and transfer to E-Discovery vendor Lighthouse for data processing.	472.00
1/04/23	VEL	.20	Reviewed Earn opinion.	347.00
1/04/23	VEL	.20	Reviewed relevant customer filings in connection with report mandate.	347.00

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1/04/23	NSJ	.20	Prepared list of action items for report for S. Weiss.	149.00
1/04/23	DOG	.30	Worked on production volume transmittal to White & Case and updated production log re same.	177.00
1/04/23	DOG	1.00	Worked on correspondence, court files, interview materials, data inventory and tracking logs for case files.	590.00
1/04/23	DOG	.20	Worked on daily docket report for C. Wedoff.	118.00
1/04/23	DOG	.20	Assembled documents from Relativity database requested by P. Sailer.	118.00
1/05/23	CS	.40	Telephone conference with L. Raiford re insolvency analysis.	852.00
1/05/23	CS	.40	Telephone conference with V. Lazar re insolvency.	852.00
1/05/23	CNW	.20	Prepared filing logistics for final report and correspond with Docketing and S. Weiss re same.	239.00
1/05/23	CNW	.50	Reviewed and circulated New York AG complaint against Alex Mashinsky.	597.50
1/05/23	DOG	1.30	Worked on data inventory, correspondence, court materials, interview and corresponding tracking charts for case files.	767.00
1/05/23	DOG	.20	Assembled documents requested by P. Sailer.	118.00
1/05/23	DOG	.20	Worked on daily docket report for C. Wedoff.	118.00
1/06/23	VEL	.20	Reviewed relevant customer filings in connection with report mandate.	347.00
1/06/23	VEL	.20	Reviewed AG complaint.	347.00
1/06/23	DOG	2.60	Worked on correspondence, court materials, interview files, data inventory, new data room access and download for team evaluation and tracking logs for case files.	1,534.00
1/06/23	DOG	.30	Worked on daily docket report for C. Wedoff.	177.00
1/07/23	VEL	.20	Reviewed hearing agenda, email with S. Pillay re same.	347.00
1/07/23	DOG	.60	Worked on correspondence, interview materials, production inventories and tracking logs for case files.	354.00

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1/08/23	DOG	1.40	Worked on correspondence for case files, production volumes, data inventory, interview materials and tracking logs for case files.	826.00
1/08/23	DOG	.20	Assembled document requested by P. Sailer from database.	118.00
1/09/23	VEL	.30	Reviewed docket, notices of adjournment, emails with S. Pillay re same.	520.50
1/09/23	VEL	.30	Telephone conferences with S. Pillay re potential extension of time, motion and timing.	520.50
1/09/23	VEL	.20	Telephone conference with C. Wedoff re content of extension motion.	347.00
1/09/23	SFW	.40	Met with Debtors and Debtors' counsel re Examiner requests.	496.00
1/09/23	CNW	.20	Telephone conference with V. Lazar re motion to extend final report deadline.	239.00
1/09/23	CNW	2.80	Drafted motion to extend deadline for final report.	3,346.00
1/09/23	PBS	.40	Met with Debtor and Debtor counsel to discuss open items and requests for information.	442.00
1/09/23	SMS	.50	Updated master case management tracker re document requests to Debtors and interview scheduling.	525.00
1/09/23	DOG	1.30	Worked on correspondence, court materials, interview materials, data inventory, corresponding tracking logs and related electronic materials for case files.	767.00
1/09/23	DOG	.10	Follow up re upcoming hearing issues and team needs.	59.00
1/09/23	DOG	.30	Worked on daily docket report for C. Wedoff review.	177.00
1/09/23	DOG	.30	Assembled materials requested by V. Lazar from database.	177.00
1/10/23	VEL	.70	Revised motion for extension of time.	1,214.50
1/10/23	VEL	.30	Telephone conferences, emails with C. Wedoff re timing, potential stipulation on extension, chambers communication.	520.50
1/10/23	VEL	.20	Emails with S. Weiss, D. Garcia et al re data points for extension motion.	347.00

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1/10/23	VEL	.40	Telephone conferences with S. Pillay re UST, committee, debtor positions, extension motion timing.	694.00
1/10/23	VEL	.30	Reviewed relevant hearing reports.	520.50
1/10/23	CNW	.70	Revised motion to extend Final Report deadline.	836.50
1/10/23	CNW	.70	Email conference with S. Pillay, V. Lazar, S. Weiss, S. Stappert, and D. Garcia re revisions to motion to extend Final Report deadline.	836.50
1/10/23	CNW	.30	Email conference with S. Pillay and V. Lazar re discussions with Debtors and UCC re motion to extend Final Report deadline.	358.50
1/10/23	CNW	.20	Contacted chambers re scheduling of motion to extend final report deadline and motion to expedite same.	239.00
1/10/23	CNW	1.30	Prepared motion to shorten notice on deadline extension motion.	1,553.50
1/10/23	CNW	.30	Telephone conference with V. Lazar re extension motion.	358.50
1/10/23	DOG	.50	Prepared report for team re data collection volume, pagination and recent production status.	295.00
1/10/23	DOG	.70	Worked on data inventory, correspondence, court materials and tracking logs for case files.	413.00
1/10/23	DOG	.20	Worked on daily docket report for C. Wedoff.	118.00
1/11/23	CS	.30	Office conference with Examiner re examinership database.	639.00
1/11/23	VEL	.50	Emails, telephone conferences with C. Wedoff re extension hearing, revisions to motion, approvals re same.	867.50
1/11/23	VEL	.30	Meeting with K&E re update on document productions and interviews.	520.50
1/11/23	SFW	.30	Met with Debtors and Debtors' counsel re Examiner requests.	372.00
1/11/23	CNW	.30	Finalized and coordinated filing of motion to extend Final Report deadline and proposed order.	358.50
1/11/23	CNW	.20	Email conference with chambers re motion to extend Final Report deadline.	239.00

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1/11/23	PBS	.30	Conferred with Debtor and Debtor counsel regarding open times and requests for information.	331.50
1/11/23	DOG	.90	Worked on correspondence, court materials, data inventory and case matter tracking logs for case files.	531.00
1/11/23	DOG	.20	Worked on database review for targeted materials.	118.00
1/11/23	DOG	.10	Conducted follow up with Stretto re service issues for court pleading.	59.00
1/11/23	DOG	.30	Worked on daily docket report for C. Wedoff.	177.00
1/12/23	VEL	.20	Reviewed relevant pleadings in connection with report work.	347.00
1/12/23	SFW	.70	Revised schedule for Final Report.	868.00
1/12/23	CNW	.20	Prepared for Final Report filing with Jenner staff.	239.00
1/12/23	DOG	.80	Worked on correspondence, court materials, data inventory, interview materials and tracking logs for electronic case files.	472.00
1/12/23	DOG	.20	Worked on daily docket report for C. Wedoff.	118.00
1/13/23	VEL	.20	Reviewed relevant customer pleadings in connection with report work.	347.00
1/13/23	SFW	.30	Drafted email to Debtors' counsel re Examiner document requests.	372.00
1/13/23	CNW	.20	Email conference with S. Stappert and D. Garcia re upcoming hearing coverage and registration.	239.00
1/13/23	DOG	.30	Reviewed data inventory and conducted follow up re hearing issues.	177.00
1/13/23	DOG	.40	Worked on daily docket report for C. Wedoff review.	236.00
1/13/23	DOG	1.00	Worked on correspondence, court materials and tracking logs for electronic case files.	590.00
1/13/23	DOG	.10	Conducted follow up with L. Pelanek re clawback files issues.	59.00
1/13/23	DOG	.20	Reviewed files.	118.00
1/14/23	DOG	.30	Worked on communications with Kirkland and internal team for production log of case files.	177.00

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1/16/23	DOG	.20	Worked on correspondence and production log for electronic case files.	118.00
1/16/23	DOG	.30	Worked on research in Centerview data room for C. Shier and N. John.	177.00
1/16/23	DOG	.20	Worked on reports re targeted documents for review.	118.00
1/17/23	DOG	1.50	Worked on data inventory, correspondence, court materials and tracking logs for electronic case files.	885.00
1/17/23	DOG	.30	Worked on daily docket report for C. Wedoff.	177.00
1/18/23	DOG	.20	Worked on communications with Stretto re service issues.	118.00
1/18/23	DOG	.20	Worked on daily docket report for C. Wedoff.	118.00
1/19/23	DOG	.90	Worked on correspondence, court materials and data inventory for electronic case files and worked on tracking logs.	531.00
1/19/23	DOG	.30	Worked on daily docket report for C. Wedoff.	177.00
1/20/23	BKD	.10	Emails with M. Root re examiner discharge papers.	86.00
1/20/23	BKD	.90	Located examiner discharge orders from several bankruptcy cases.	774.00
1/20/23	DOG	.70	Worked on court materials, correspondence, data inventory and tracking logs for electronic case files.	413.00
1/20/23	DOG	.40	Worked on daily docket report for C. Wedoff.	236.00
1/21/23	BKD	.20	Reviewed dockets of multiple bankruptcy cases for examiner reports.	172.00
1/21/23	BKD	1.00	Reviewed several Examiner discharge orders to put together draft.	860.00
1/21/23	BKD	1.60	Reviewed several motions and orders related to public access to examiner report in precedential cases.	1,376.00
1/21/23	BKD	1.30	Reviewed several motions and orders related to public access to examiner report in precedential cases.	1,118.00
1/22/23	BKD	1.00	Continued reviewing several motions and orders related to public access to examiner report in precedential cases.	860.00

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1/23/23	MMR	1.60	Reviewed sources in connection with work on discharge/dataroom issues.	2,288.00
1/23/23	BKD	.80	Continued summarizing motions and orders re storage of examiner report resources.	688.00
1/23/23	DOG	1.00	Worked on correspondence, court materials and data inventory and tracking logs for case files.	590.00
1/23/23	DOG	.40	Worked on daily docket report for C. Wedoff.	236.00
1/24/23	DOG	.90	Worked on correspondence, court materials and inventory for case files and worked on tracking logs.	531.00
1/24/23	DOG	.30	Worked on daily docket report for C. Wedoff.	177.00
1/25/23	DOG	.70	Worked on court materials, correspondence, inventory and tracking log for electronic case files.	413.00
1/25/23	DOG	.30	Worked on daily docket report.	177.00
1/26/23	MMR	2.90	Reviewed precedent re data maintenance, discharge, etc in connection with preparing motion re same.	4,147.00
1/26/23	BKD	.20	Gathered examiner discharge motions.	172.00
1/26/23	DOG	1.30	Worked on court materials, correspondence, data inventory and tracking logs for case files .	767.00
1/26/23	DOG	.40	Worked on daily docket report to C. Wedoff.	236.00
1/26/23	DOG	1.30	Worked on production ingestion and processing workflows including download attempts from Kirkland FTP site.	767.00
1/26/23	DOG	.50	Communications with Kirkland staff re FTP issues and data ingestion from Kiteworks.	295.00
1/26/23	DOG	.50	Transfers to E-Discovery vendor for processing and internal communications and status reports to L. Pelanek.	295.00
1/27/23	CNW	.20	Corresponded with D. Garcia re post-final report workflows.	239.00
1/27/23	DOG	1.40	Worked on correspondence, court materials, data inventory and tracking logs for electronic case files.	826.00
1/27/23	DOG	.40	Worked on daily docket report for C. Wedoff.	236.00

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1/29/23	DOG	.10	Worked on case materials for electronic case files.	59.00
1/30/23	CNW	3.30	Coordinated finalizing and filing Final Report and appendices with C. Steege, V. Lazar, S. Weiss, L. Pelanek, D. Garcia, and Jenner support staff.	3,943.50
1/30/23	CNW	.20	Email conference with M. Root and D. Garcia re post-Final Report workflow adjustments.	239.00
1/31/23	MMR	.40	Telephone conference with C. Steege re dataroom, discharge, next steps.	572.00
1/31/23	MMR	.40	Telephone conference with S. Pillay re report and next steps.	572.00
1/31/23	MMR	.60	Reviewed final sources list for report in connection with discharge/dataroom issues.	858.00
1/31/23	CNW	3.30	Coordinated finalizing, filing, and service of Final Report.	3,943.50
1/31/23	CNW	.20	Email conference with D. Garcia re hearing registration and coverage.	239.00
1/31/23	DOG	1.10	Worked on correspondence, articles and court materials for electronic case files.	649.00
1/31/23	DOG	.50	Worked on follow up with C. Wedoff re upcoming hearings and worked on open registration and calendar deadlines.	295.00
		77.70	PROFESSIONAL SERVICES	\$ 73,814.50

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SUMMARY OF CASE ADMINISTRATION

NAME	HOURS	RATE	TOTAL
CATHERINE L. STEEGE	1.10	2,130.00	2,343.00
VINCENT E. LAZAR	5.50	1,735.00	9,542.50
MELISSA M. ROOT	5.90	1,430.00	8,437.00
SARAH F. WEISS	2.10	1,240.00	2,604.00
CARL N. WEDOFF	18.10	1,195.00	21,629.50
PHILIP B. SAILER	1.00	1,105.00	1,105.00
SARA M. STAPPERT	.50	1,050.00	525.00
BREANA K. DROZD	7.10	860.00	6,106.00
NICHOLAS S. JOHN	.30	745.00	223.50
DANIEL O. GARCIA	36.10	590.00	21,299.00
TOTAL	77.70		\$ 73,814.50

MATTER 10046 TOTAL			\$ 73,814.50
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INVESTIGATION PLANNING AND COORDINATION**MATTER NUMBER - 10054**

1/04/23	CNW	1.10	Reviewed January 4 pleadings and court filings, including Earn ownership decision.	1,314.50
1/04/23	CNW	.40	Prepared memorandum summarizing January 4 docket activity for the Examiner and Jenner team.	478.00
1/05/23	CNW	.50	Reviewed January 5 pleadings and court filings.	597.50
1/05/23	CNW	.20	Prepared memorandum summarizing January 5 docket activity for the Examiner and Jenner team.	239.00
1/06/23	VEL	1.10	Attended report drafting, interview team call.	1,908.50
1/06/23	GHM	1.10	Attended Celsius Team meeting.	1,584.00
1/06/23	LEP	1.00	Conference with J&B attorneys re report status and outstanding issues.	990.00
1/06/23	MMR	1.10	Participated in Celsius partner investigation coordination meeting.	1,573.00
1/06/23	LSR	.50	Attended weekly team meeting (partial attendance).	645.00
1/06/23	SFW	1.10	Met with Examiner and Jenner team re Final Report drafting and Debtor requests.	1,364.00
1/06/23	CNW	.60	Reviewed January 6 pleadings and court filings.	717.00
1/06/23	CNW	.30	Prepared memorandum summarizing January 6 docket activity for the Examiner and Jenner team.	358.50
1/06/23	PBS	1.00	Met with Examiner team and Huron team to discuss insolvency analysis and other outstanding assignments.	1,105.00
1/06/23	EMS	.50	Participated in weekly team meeting (partial attendance).	620.00
1/06/23	SMS	1.10	Participated in Examiner team Zoom conference re investigation and report status and strategy.	1,155.00
1/06/23	SMS	1.00	Participated in Zoom conference with Examiner team and Huron team re Team 2 workstream.	1,050.00
1/06/23	ARC	1.10	Attended meeting with Examiner, V. Lazar, C. Steege, M. Root, S. Weiss, L. Raiford, K. Sadeghi, S. Stappert and L. Pelanek re investigation and report updates.	1,364.00
1/06/23	KBS	1.00	Attended Jenner team meeting.	1,260.00

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1/06/23	KBS	1.00	Attended meeting with Huron.	1,260.00
1/08/23	SMS	1.10	Compiled and finalized January 4, 5, and 8 call notes for Examiner files.	1,155.00
1/09/23	CNW	.80	Reviewed January 7-9 pleadings and court filings.	956.00
1/09/23	CNW	.40	Prepared memorandum summarizing January 7-9 docket activity for the Examiner and Jenner team.	478.00
1/10/23	CNW	.20	Reviewed January 10 pleadings and court filings.	239.00
1/10/23	CNW	.10	Prepared memorandum summarizing January 10 docket activity for the Examiner and Jenner team.	119.50
1/10/23	EMS	.50	Reviewed correspondence and conferred with team re assignments.	620.00
1/10/23	SMS	.40	Provided information re interviews completed by Examiner team for Motion to Extend Report Deadline.	420.00
1/10/23	SMS	.60	Updated master case management tracker re document requests to Debtors and interview scheduling.	630.00
1/11/23	CNW	.50	Email conference with S. Stappert and N. John re follow-up investigative tasks from preliminary injunction hearing.	597.50
1/11/23	CNW	.50	Prepared summary of preliminary injunction witness testimony for A. Cooper.	597.50
1/11/23	CNW	.40	Reviewed January 11 pleadings and court filings.	478.00
1/11/23	CNW	.20	Prepared memorandum summarizing January 11 docket activity for the Examiner and Jenner team.	239.00
1/12/23	VEL	.50	Analysis of issues regarding UCC requests for advance copy of report.	867.50
1/12/23	CNW	.50	Analyzed January 12 pleadings and court filings.	597.50
1/12/23	CNW	.30	Prepared memorandum summarizing January 12 docket activity for the Examiner and Jenner team.	358.50
1/12/23	PBS	.40	Conferred with third party regarding reporting (partial attendance).	442.00
1/13/23	VEL	.50	Attended internal team meeting.	867.50
1/13/23	VEL	.30	Telephone conference with S. Pillay re UCC preview request, strategy for same.	520.50

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1/13/23	VEL	.30	Emails with S. Pillay re UCC issue, explanation of same.	520.50
1/13/23	GHM	.50	Attended Celsius Team call re reporting issues.	720.00
1/13/23	LEP	.50	Conference with J&B attorneys re case strategy and report status.	495.00
1/13/23	LSR	.50	Attended weekly team meeting.	645.00
1/13/23	SFW	.50	Met with Examiner team re investigative tasks and Final Report.	620.00
1/13/23	CNW	2.20	Prepared memorandum summary of KeyFi preliminary injunction trial to Examiner and Jenner team.	2,629.00
1/13/23	CNW	.60	Reviewed January 13 pleadings and court filings.	717.00
1/13/23	CNW	.30	Prepared memorandum summarizing January 13 docket activity for the Examiner and Jenner team.	358.50
1/13/23	EMS	.50	Attended team meeting with Examiner.	620.00
1/13/23	SMS	.50	Participated in Examiner team Zoom conference re investigation and report status and strategy.	525.00
1/16/23	VEL	.50	Emails to K&E, Stone litigation counsel, re deposition and trial transcript requests.	867.50
1/16/23	VEL	.20	Reviewed Celsius v Stone protective order.	347.00
1/16/23	VEL	.10	Emails with S. Weiss, S. Pillay re protective order.	173.50
1/16/23	SMS	.80	Participated in telephone conference with S. Pillay re strategy and process for interview readouts.	840.00
1/17/23	VEL	.20	Reviewed customer motions.	347.00
1/17/23	CNW	1.20	Reviewed January 17 pleadings and court filings.	1,434.00
1/17/23	CNW	.60	Prepared memorandum summarizing January 17 docket activity for the Examiner and Jenner team.	717.00
1/17/23	EMS	.10	Reviewed correspondence and new docket entries.	124.00
1/18/23	CNW	.10	Reviewed January 18 pleadings and court filings.	119.50
1/18/23	CNW	.20	Prepared memorandum summarizing January 18 docket activity for the Examiner and Jenner team.	239.00
1/19/23	VEL	.20	Reviewed relevant customer motions.	347.00

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1/19/23	VEL	.30	Telephone conference with S. Pillay re drafting and interview update.	520.50
1/19/23	CNW	.90	Reviewed January 19 pleadings and court filings.	1,075.50
1/19/23	CNW	.60	Prepared memorandum summarizing January 19 pleadings and court filings for the Examiner and Jenner team.	717.00
1/19/23	EMS	.30	Reviewed correspondence re document requests.	372.00
1/19/23	EMS	.30	Conferred with team re draft finalization for document request correspondence.	372.00
1/20/23	VEL	.30	Reviewed new adversary proceeding.	520.50
1/20/23	VEL	.60	Attended investigative, drafting team meeting.	1,041.00
1/20/23	LEP	.60	Conference with J&B attorneys re report status and next steps.	594.00
1/20/23	MMR	.60	Participated in Celsius team meeting.	858.00
1/20/23	MMR	.40	Prepared for Celsius team meeting.	572.00
1/20/23	LSR	.60	Attended weekly partner meeting.	774.00
1/20/23	CNW	.70	Reviewed January 20 pleadings and court filings.	836.50
1/20/23	CNW	.40	Prepared memorandum summarizing January 20 pleadings and court filings for the Examiner and Jenner team.	478.00
1/20/23	EMS	.60	Participated in weekly team meeting with Examiner.	744.00
1/20/23	EMS	.80	Reviewed information and documents provided by Debtors.	992.00
1/20/23	SMS	.60	Participated in Examiner team Zoom conference re investigation and report status and strategy.	630.00
1/21/23	VEL	.20	Emails with S. Pillay, E. Savner re 1/24 hearing.	347.00
1/22/23	VEL	.20	Follow-up with Akin re transcript request.	347.00
1/22/23	CNW	.40	Reviewed January 21-22 pleadings and court filings.	478.00
1/22/23	CNW	.30	Prepared memorandum summarizing January 21-22 pleadings and court filings for the Examiner and Jenner team.	358.50

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1/23/23	VEL	.20	Reviewed docket re new customer filings, agenda.	347.00
1/23/23	CNW	1.20	Reviewed January 23 pleadings and court filings.	1,434.00
1/23/23	CNW	.60	Prepared memorandum summarizing January 23 pleadings and court filings for the Examiner and Jenner team.	717.00
1/23/23	EMS	.20	Reviewed correspondence and new docket entries.	248.00
1/24/23	VEL	.20	Emails with D. Chapman re deposition transcripts, Key Fi.	347.00
1/24/23	CNW	.30	Reviewed January 24 pleadings and court filings.	358.50
1/24/23	CNW	.20	Prepared memorandum summarizing January 24 pleadings and court filings for the Examiner and Jenner team.	239.00
1/24/23	EMS	.20	Reviewed correspondence and new docket entries.	248.00
1/25/23	VEL	.30	Telephone conference with S. Pillay re hearing, case status.	520.50
1/25/23	CNW	.50	Reviewed January 25 opinions and court filings.	597.50
1/25/23	CNW	.20	Prepared memorandum summarizing January 25 opinions for the Examiner and Jenner team.	239.00
1/25/23	EMS	.40	Reviewed correspondence and new docket entries.	496.00
1/26/23	CNW	.60	Reviewed January 26 opinions, pleadings, and court filings.	717.00
1/26/23	CNW	.40	Prepared memorandum summarizing January 26 opinions, pleadings, and court filings for the Examiner and Jenner team.	478.00
1/27/23	CNW	.20	Email conference with E. Savner re January 24 omnibus hearing.	239.00
1/27/23	CNW	.70	Reviewed January 27 pleadings and court filings.	836.50
1/27/23	CNW	.40	Prepared memorandum summarizing January 27 pleadings and court filings for the Examiner and Jenner team.	478.00
		51.00	PROFESSIONAL SERVICES	\$ 64,339.00

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SUMMARY OF INVESTIGATION PLANNING AND COORDINATION

NAME	HOURS	RATE	TOTAL
VINCENT E. LAZAR	6.20	1,735.00	10,757.00
GAIL H. MORSE	1.60	1,440.00	2,304.00
MELISSA M. ROOT	2.10	1,430.00	3,003.00
LANDON S. RAIFORD	1.60	1,290.00	2,064.00
KAYVAN B. SADEGHI	2.00	1,260.00	2,520.00
AARON R. COOPER	1.10	1,240.00	1,364.00
EMILY M. SAVNER	4.40	1,240.00	5,456.00
SARAH F. WEISS	1.60	1,240.00	1,984.00
CARL N. WEDOFF	20.80	1,195.00	24,856.00
PHILIP B. SAILER	1.40	1,105.00	1,547.00
SARA M. STAPPERT	6.10	1,050.00	6,405.00
LAURA E. PELANEK	2.10	990.00	2,079.00
TOTAL	51.00		\$ 64,339.00

MATTER 10054 TOTAL		\$ 64,339.00
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WITNESS INTERVIEWS**MATTER NUMBER - 10062**

1/01/23	PBS	1.70	Revised interview outline for upcoming interview with former executive of debtor.	1,878.50
1/01/23	PBS	1.20	Reviewed documents for upcoming interview with former company executive on company operations.	1,326.00
1/02/23	VEL	1.00	Attended Mashinsky interview preparation meeting.	1,735.00
1/02/23	LEP	1.00	Conference with J&B attorneys re A. Mashinsky interview preparation.	990.00
1/02/23	PBS	2.50	Revised interview outline for upcoming interview with former executive of debtor.	2,762.50
1/02/23	PBS	.40	Met with A. Cooper and E. Petry to discuss upcoming interview with executive regarding company's risk policies.	442.00
1/02/23	PBS	1.00	Met with Huron and examiner team to discuss upcoming interview with former debtor executive.	1,105.00
1/02/23	SMS	2.70	Drafted A. Mashinsky interview outline.	2,835.00
1/02/23	SMS	1.00	Participated in Examiner team Zoom conference re Mashinsky interview outline and preparation.	1,050.00
1/02/23	ARC	1.00	Prepared for A. Mashinsky interview in coordination with Examiner, V. Lazar, K. Sadeghi, L. Raiford, S. Weiss, L. Pelanek, P. Sailer, S. Stappert and Huron.	1,240.00
1/02/23	ARC	.40	Conferred with E. Petry and P. Sailer re crypto asset witness interview outline.	496.00
1/02/23	ARC	.70	Reviewed crypto asset witness outline and analyzed related documents.	868.00
1/02/23	EEPE	.40	Conferred with A. Cooper and P. Sailer re outline for witness interview re risk assessment and deployment strategies.	420.00
1/02/23	EEPE	4.00	Continued drafting outline for witness interview re risk assessment and deployment strategies.	4,200.00
1/02/23	KBS	.50	Call with counsel for former employee regarding potential interview.	630.00

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1/02/23	KBS	1.00	Call with Examiner and Jenner team regarding preparation for Mashinsky interview.	1,260.00
1/03/23	CS	.40	Telephone conferences with S. Pillay re Paul Hastings and interview scheduling.	852.00
1/03/23	GHM	1.30	Conducted Lior Koren interview.	1,872.00
1/03/23	MMR	1.20	Participated in interview of tax witness.	1,716.00
1/03/23	LSR	3.20	Attended interview of current officer.	4,128.00
1/03/23	LSR	.70	Revised interview outline for former officer.	903.00
1/03/23	PBS	.50	Conferred with S. Stappert regarding upcoming interview with former debtor executive.	552.50
1/03/23	SMS	3.40	Drafted A. Mashinsky interview outline.	3,570.00
1/03/23	ARC	3.20	Conducted interview of crypto risk witness and attended UCC questioning of same in coordination with E. Petry.	3,968.00
1/03/23	ARC	.60	Corresponded and teleconferenced with crypto witness counsel re interview topics and access to documents.	744.00
1/03/23	ARC	1.20	Prepared for interview of crypto risk witness.	1,488.00
1/03/23	SRG	1.40	Prepared for and attended witness interview.	1,344.00
1/03/23	EEPE	.40	Revised outline for witness interview re risk assessment and deployment strategies.	420.00
1/03/23	EEPE	2.80	Analyzed notes from witness interview re risk assessment and deployment strategies.	2,940.00
1/03/23	EEPE	3.20	Participated in witness interview re risk assessment and deployment strategies.	3,360.00
1/03/23	KBS	1.60	Attended portion of witness interview.	2,016.00
1/04/23	VEL	.40	Telephone conference with S. Pillay re Paul Weiss position and witnesses, recommendation, follow-up re same.	694.00
1/04/23	PBS	3.10	Drafted interview outline for upcoming interview with former debtor executive regarding company operations.	3,425.50
1/04/23	SMS	3.50	Finalized A. Mashinsky interview outline, including summary and objectives document and all interview exhibits.	3,675.00

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1/04/23	SMS	2.00	Prepared strategy for A. Mashinsky interview with Examiner, A. Cooper, and T. Martin.	2,100.00
1/04/23	ARC	1.60	Reviewed interview outline and documents in preparation for crypto witness interview.	1,984.00
1/04/23	ARC	.60	Compiled and transmitted interview documents to witness counsel.	744.00
1/04/23	ARC	.50	Conferred with Examiner and S. Stappert re preparation for former CEO interview.	620.00
1/04/23	KBS	2.60	Prepared for witness interview and review documents and outline for same.	3,276.00
1/04/23	NSJ	2.30	Reviewed Mashinsky interview summary, outline, and files, suggested additional questions, and coordinated interview plan.	1,713.50
1/05/23	VEL	.50	Email reports, download re Mashinsky interview.	867.50
1/05/23	LEP	7.00	Participated in witness interview and debrief.	6,930.00
1/05/23	LEP	.70	Debrief following CEO interview.	693.00
1/05/23	LSR	6.30	Attended interview of former officer for inclusion in report.	8,127.00
1/05/23	PBS	7.00	Interviewed former debtor executive regarding topics for final report including company operations, deployment strategies, and financial tracking.	7,735.00
1/05/23	SMS	7.00	Participated in A. Mashinsky interview with Examiner and Huron teams.	7,350.00
1/05/23	SMS	.80	Prepared for A. Mashinsky interview with Examiner, A. Cooper, and T. Martin.	840.00
1/05/23	SMS	.70	Participated in Zoom conference with Examiner team re A. Mashinsky interview debrief and report drafting.	735.00
1/05/23	ARC	7.00	Conducted interview of former CEO in coordination with Examiner, K. Sadeghi, S. Stappert and Huron.	8,680.00
1/05/23	ARC	1.70	Prepared for interview of former CEO and analyzed crypto asset materials re same.	2,108.00
1/05/23	ARC	.50	Teleconferenced and corresponded with crypto witness counsel re potential interview.	620.00

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1/05/23	ARC	.70	Debriefed re former CEO interview with Examiner, K. Sadeghi, S. Stappert, S. Weiss, V. Lazar, P. Sailer and L. Pelanek.	868.00
1/05/23	EEPE	.20	Participated in call with A. Cooper and counsel for prospective witness.	210.00
1/05/23	KBS	1.10	Prepared for CEO interview.	1,386.00
1/05/23	KBS	7.00	Participated in CEO interview.	8,820.00
1/05/23	KBS	.70	Participated in CEO interview debrief with Jenner and Huron.	882.00
1/05/23	NSJ	7.00	Attended interview of A. Mashinsky, took notes, and provided materials referenced in interview during interview.	5,215.00
1/06/23	PBS	1.80	Interviewed current debtor employee about financial tracking and use of financial reports.	1,989.00
1/06/23	SMS	4.50	Compiled and finalized A. Mashinsky interview notes for file.	4,725.00
1/06/23	ARC	1.10	Prepared for interview of data management witness and reviewed documents re same.	1,364.00
1/06/23	ARC	1.80	Conducted interview of data management witness in coordination with P. Sailer.	2,232.00
1/06/23	ARC	.30	Conducted interview of data management witness in coordination with P. Sailer.	372.00
1/06/23	NSJ	.20	Reviewed part of notes from interview of A. Mashinsky.	149.00
1/07/23	ARC	.20	Conferred with the Examiner re crypto witness interviews.	248.00
1/08/23	VEL	.60	Reviewed rough outline of PH resolution notes and emails, interview notes.	1,041.00
1/08/23	PBS	1.40	Drafted memo summary related to interview of debtor employee in charge of Data.	1,547.00
1/08/23	SMS	.50	Drafted A. Mashinsky interview highlights.	525.00
1/08/23	ARC	.40	Corresponded with Debtor counsel and witness counsel re crypto asset interviews.	496.00

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1/08/23	ARC	.40	Conferred with Examiner, L. Raiford and P. Sailer re interviews.	496.00
1/09/23	LEP	1.90	Drafted interview topics for upcoming witnesses.	1,881.00
1/09/23	PBS	2.20	Reviewed documents for upcoming interviews.	2,431.00
1/09/23	SMS	3.90	Drafted A. Mashinsky interview highlights.	4,095.00
1/09/23	ARC	1.40	Managed collection of documents with witness interviews.	1,736.00
1/09/23	ARC	.60	Conferred with K. Sadeghi and L. Raiford re upcoming witness interviews	744.00
1/09/23	ARC	.30	Email with contacts re crypto witness interview scheduling.	372.00
1/09/23	MAO	3.00	Edited witness interview outline.	3,315.00
1/09/23	AXHB	2.30	Analyzed document on Relativity for information relevant to upcoming Examiner interview of former Debtor employee scheduled for 01/11/2023 and began drafting interview outline.	1,978.00
1/10/23	LSR	6.30	Prepared for interview of departed employee.	8,127.00
1/10/23	SMS	.50	Participated in Zoom conference with Examiner team re follow-up from A. Mashinsky interview.	525.00
1/10/23	ARC	.50	Met with Examiner re A. Mashinsky interview statements.	620.00
1/10/23	ARC	3.20	Prepared for risk witness interview.	3,968.00
1/10/23	RBS	5.40	Drafted outline for interview of employee.	4,644.00
1/10/23	EEPE	5.90	Drafted outline for witness interview re reward rates, liquidity, and deployment strategies.	6,195.00
1/10/23	AXHB	1.30	Located requested documents on Relativity platform related to upcoming interview of former Debtor employee to be conducted on 01/11/2023.	1,118.00
1/10/23	AXHB	.30	Analyzed documents on Relativity for information relevant to upcoming Examiner interview of former Debtor employee scheduled for 01/11/2023.	258.00

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1/10/23	AXHB	.70	Reviewed key documents flagged by L. Pelanek on January 6, 7, 8, 9, and 10; sent relevant documents to A. Cooper in advance of tomorrow's Examiner interview of former Debtor employee.	602.00
1/10/23	AXHB	3.00	Analyzed documents on Relativity for information relevant to upcoming Examiner interview of former Debtor employee scheduled for 01/11/2023.	2,580.00
1/10/23	AXHB	.90	Continued drafting interview outline.	774.00
1/10/23	AXHB	.40	Analyzed documents on Relativity for information relevant to upcoming Examiner interview of former Debtor employee scheduled for 01/11/2023.	344.00
1/10/23	AXHB	.40	Continued drafting interview outline.	344.00
1/10/23	KBS	2.80	Attended portions of interviews of Celsius employees.	3,528.00
1/10/23	KBS	.70	Call with counsel for witness regarding potential interview and confer with Jenner team regarding same.	882.00
1/10/23	NSJ	.10	Reviewed S. Pillay's notes regarding call with A. Mashinsky's counsel.	74.50
1/11/23	LEP	2.00	Participated in witness interview.	1,980.00
1/11/23	LEP	2.20	Participated in witness interview.	2,178.00
1/11/23	LSR	2.00	Conducted interview of former employee.	2,580.00
1/11/23	LSR	2.20	Attended interview of current officer.	2,838.00
1/11/23	LSR	.80	Prepared for interview with former employee.	1,032.00
1/11/23	SFW	.90	Participated in interview of witness (partial).	1,116.00
1/11/23	PBS	2.70	Drafted interview outline for upcoming interview with loan department employee.	2,983.50
1/11/23	ARC	2.00	Participated in interview of crypto treasury witness in coordination with L. Raiford, K. Sadeghi and E. Petry.	2,480.00
1/11/23	ARC	2.00	Conducted interview of former crypto risk officer in coordination with L. Raiford and A. Hemley-Bronstein.	2,480.00
1/11/23	ARC	1.20	Prepared for interview of crypto risk witness.	1,488.00
1/11/23	ARC	1.10	Reviewed materials re crypto financial officer interview.	1,364.00

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1/11/23	ARC	.30	Debriefed with Examiner re crypto asset interviews.	372.00
1/11/23	ARC	2.70	Prepared for interview of crypto asset witness.	3,348.00
1/11/23	RBS	7.10	Drafted outline for interview of witness.	6,106.00
1/11/23	EEPE	2.00	Participated in witness interview re reward rates, liquidity, and deployment strategies.	2,100.00
1/11/23	AXHB	2.00	Took notes during Examiner interview of former Debtor employee conducted by A. Cooper via Zoom.	1,720.00
1/11/23	AXHB	.50	Reviewed documents to be displayed during A. Cooper's Examiner interview of former Debtor employee on 11/11/23.	430.00
1/11/23	AXHB	.50	Prepared for Examiner interview of former Debtor employee.	430.00
1/11/23	AXHB	.30	Drafted notes from A. Cooper's Examiner interview of former Debtor employee via Zoom on 01/11/2023.	258.00
1/11/23	AXHB	.40	Compiled all documents cited during the interview.	344.00
1/11/23	AXHB	3.00	Drafted flash summary of highlights from the interview.	2,580.00
1/11/23	KBS	3.20	Prepared for interview of Celsius employee.	4,032.00
1/12/23	LEP	2.00	Participated in witness interview for report inserts.	1,980.00
1/12/23	LSR	2.30	Attended interview of current employee.	2,967.00
1/12/23	LSR	2.00	Attended interview of officer.	2,580.00
1/12/23	LSR	1.40	Reviewed key documents and incorporate them into interview outlines.	1,806.00
1/12/23	LSR	.70	Continued to prepare for upcoming interview with treasury employee.	903.00
1/12/23	PBS	2.30	Interviewed current debtor employee regarding institutional lending and company operations.	2,541.50
1/12/23	PBS	1.30	Drafted notes for interview with former employee related to institutional lending.	1,436.50
1/12/23	ARC	2.00	Participated in interview of crypto asset witness in coordination with L. Raiford, K. Sadeghi and P. Sailer.	2,480.00

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1/12/23	ARC	2.00	Conducted interview of crypto asset witness in coordination with Examiner, L. Raiford, K. Sadeghi and R. Simmons.	2,480.00
1/12/23	ARC	1.60	Prepared for interview with crypto asset witness.	1,984.00
1/12/23	ARC	.50	Email correspondence with L. Raiford and K. Sadeghi re witness interviews.	620.00
1/12/23	MAO	1.40	Edited interview outline.	1,547.00
1/12/23	RBS	2.00	Attended interview of former employee.	1,720.00
1/12/23	RBS	3.50	Drafted interview notes from interview of former employee.	3,010.00
1/12/23	AXHB	.70	Drafted interview notes from witness interview.	602.00
1/12/23	AXHB	2.50	Reviewed documents to share with counsel of former Debtor employee and potential Examiner interviewee.	2,150.00
1/12/23	AXHB	.50	Reviewed and assembled documents to share with counsel of former Debtor employee and potential Examiner interviewee; prepared list of highlights and shared with A. Cooper and P. Sailer.	430.00
1/12/23	KBS	2.00	Attended interview of Celsius employee.	2,520.00
1/12/23	KBS	1.90	Prepared for Celsius employee interview.	2,394.00
1/12/23	KBS	2.30	Interviewed Celsius employee.	2,898.00
1/13/23	AXHB	1.40	Reviewed documents on shared drive and Relativity regarding former Debtor employee for purpose of providing to former employee's counsel in relation to potential Examiner interview.	1,204.00
1/13/23	AXHB	2.30	Reviewed documents on shared drive and Relativity regarding former Debtor employee for purpose of providing to former employee's counsel in relation to potential Examiner interview.	1,978.00
1/15/23	MAO	3.00	Prepared for witness interview.	3,315.00
1/15/23	RBS	3.10	Drafted interview notes from interview of witness.	2,666.00
1/16/23	LSR	1.70	Final preparation for upcoming employee interviews.	2,193.00
1/16/23	ARC	.40	Conferred with L. Raiford and P. Sailer re witness documents for crypto asset interview.	496.00

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1/16/23	MAO	1.30	Prepared for witness interview.	1,436.50
1/17/23	LEP	1.50	Participated in witness interview (partial attendance).	1,485.00
1/17/23	LSR	3.30	Conducted interview of current employee.	4,257.00
1/17/23	ARC	2.00	Attended interview of crypto witness in coordination with L. Raiford and M. Onibokun (partial attendance).	2,480.00
1/17/23	ARC	.30	Conferred with Examiner re coordination of witness interviews.	372.00
1/17/23	MAO	3.30	Conducted witness interview.	3,646.50
1/17/23	MAO	1.30	Edited witness interview notes.	1,436.50
1/17/23	MAO	.70	Prepared for witness interview.	773.50
1/17/23	KBS	3.30	Attended interview of employee witness.	4,158.00
1/18/23	MAO	1.80	Edited witness interview notes.	1,989.00
1/19/23	ARC	.30	Attended to crypto witness preparation.	372.00
1/19/23	MAO	1.20	Edited witness interview notes.	1,326.00
1/19/23	EEPE	.90	Revised witness interview outline re reward rate pricing, hedging, and deployments.	945.00
1/20/23	PBS	.60	Conferred with former employee's counsel for proffer regarding company operations.	663.00
1/20/23	PBS	.90	Drafted notes and call summary from proffer with former employee.	994.50
1/20/23	ARC	.60	Attended crypto witness proffer in coordination with Examiner and P. Sailer.	744.00
1/20/23	ARC	.80	Reviewed materials in preparation for potential crypto witness interview.	992.00
1/24/23	ARC	.30	Attended to crypto witness proffer in coordination with Examiner and A. Hemley-Bronstein.	372.00
1/24/23	AXHB	.30	Took notes during attorney proffer via Zoom attended by A. Cooper, S. Pillay, K. Lewis, D. Peck, G. Brier, G. Andres, D. Latona, and A. Colodny re potential interview with debtor former employee.	258.00
1/24/23	AXHB	.40	Cleaned up notes and sent to A. Cooper and P. Sailer.	344.00

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1/24/23	AXHB	.10	Reviewed summary of attorney proffer with counsel from Davis Polk re potential interview of former Debtor employee.	86.00
1/31/23	VEL	.20	Emails re request for interview.	347.00
		292.60	PROFESSIONAL SERVICES	\$ 324,347.50

SUMMARY OF WITNESS INTERVIEWS

NAME	HOURS	RATE	TOTAL
CATHERINE L. STEEGE	.40	2,130.00	852.00
VINCENT E. LAZAR	2.70	1,735.00	4,684.50
GAIL H. MORSE	1.30	1,440.00	1,872.00
MELISSA M. ROOT	1.20	1,430.00	1,716.00
LANDON S. RAIFORD	32.90	1,290.00	42,441.00
KAYVAN B. SADEGHI	30.70	1,260.00	38,682.00
AARON R. COOPER	50.00	1,240.00	62,000.00
SARAH F. WEISS	.90	1,240.00	1,116.00
MICHELLE A. ONIBOKUN	17.00	1,105.00	18,785.00
PHILIP B. SAILER	30.60	1,105.00	33,813.00
SARA M. STAPPERT	30.50	1,050.00	32,025.00
ERIC E. PETRY	19.80	1,050.00	20,790.00
LAURA E. PELANEK	18.30	990.00	18,117.00
SOLANA R. GILLIS	1.40	960.00	1,344.00
ADINA HEMLEY-BRONSTEIN	24.20	860.00	20,812.00
RAYMOND B. SIMMONS	21.10	860.00	18,146.00
NICHOLAS S. JOHN	9.60	745.00	7,152.00
TOTAL	292.60		\$ 324,347.50

MATTER 10062 TOTAL	\$ 324,347.50
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DOCUMENT MANAGEMENT AND REVIEW**MATTER NUMBER - 10071**

1/01/23	LEP	.40	Culled key documents for circulation to team.	396.00
1/01/23	NSJ	3.40	Reviewed AMA related documents for relevance and significance to investigation.	2,533.00
1/02/23	LEP	1.80	Culled key documents for circulation to team.	1,782.00
1/02/23	PBS	1.30	Reviewed new key documents identified by first level review team for inclusion into report and interview outlines.	1,436.50
1/02/23	NSJ	1.80	Reviewed AMA related documents for relevance and significance to investigation.	1,341.00
1/02/23	EL	.50	Reviewed documents for relevance and significance to investigation.	372.50
1/02/23	LKMK	4.80	Reviewed 53 documents for relevance and significance to the investigation.	3,576.00
1/02/23	BRV	2.00	Analyzed 104 documents to identify communications in support of examiner investigation.	1,490.00
1/02/23	CXW	3.40	Reviewed 56 documents for relevance and significance to investigation.	2,924.00
1/03/23	LEP	2.10	Culled key documents for circulation to team.	2,079.00
1/03/23	SMC	.10	Reviewed emails from L. Pelanek, S. Weiss regarding document review project.	96.00
1/03/23	AXHB	2.70	Reviewed key documents through Dec. 26, 2022.	2,322.00
1/03/23	VEW	1.70	Reviewed background materials including Celsius chronology and motion for entry of an order directing appointment of an examiner in preparation for document review.	1,462.00
1/03/23	IZA	1.20	Evaluated 64 documents on marketing, mining, and tax for relevance to Celsius matter.	894.00
1/03/23	NSJ	.20	Answered questions regarding key crypto terms for associates on crypto team.	149.00
1/03/23	ZAM	1.40	Reviewed 100 documents for relevance and significance to investigation.	1,043.00

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1/03/23	LKMK	1.00	Reviewed 4 substantive documents for relevance and significance to the investigation.	745.00
1/03/23	NMD	.30	Reviewed 4 documents in First Level Relevance Reviewed using Relativity.	99.00
1/04/23	LEP	.20	Worked with vendor and reviewers to batch and prioritize review.	198.00
1/04/23	LEP	2.40	Culled key documents for circulation to team.	2,376.00
1/04/23	PBS	3.30	Reviewed new document cited for incorporation into report.	3,646.50
1/04/23	RBS	3.40	Reviewed incoming key documents.	2,924.00
1/04/23	AXHB	1.80	Located and downloaded Relativity files regarding Debtor's "new business committee" for purposes of partner review of draft of Examiner Final Report.	1,548.00
1/04/23	AXHB	2.20	Located and downloaded additional Relativity files for purposes of partner review of draft of Examiner Final Report.	1,892.00
1/04/23	IZA	.20	Reviewed appendix of terms for document review.	149.00
1/04/23	NSJ	.50	Reviewed 27 documents for relevance and significance to investigation.	372.50
1/04/23	MDP	1.10	Reviewed 100 documents for relevance and significance to investigation.	819.50
1/04/23	LKMK	1.70	Reviewed 100 documents for relevance and significance to the investigation.	1,266.50
1/04/23	PAP	1.50	Reviewed 33 documents for relevance and significance to investigation.	1,117.50
1/04/23	BRV	1.50	Analyzed 94 documents to identify communications in support of examiner investigation.	1,117.50
1/05/23	LEP	1.80	Culled key documents for circulation to team.	1,782.00
1/05/23	SMC	.50	Reviewed 31 documents for relevance and significance to investigation.	480.00
1/05/23	SMC	.30	Corresponded with K. Fintel, C. Woods, V. Wu, and others regarding report cite check plan.	288.00
1/05/23	AJK	6.30	Reviewed 384 documents for relevance.	6,048.00

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1/05/23	RBS	4.10	Reviewed local key documents in preparation for witness interview.	3,526.00
1/05/23	KEF	.60	Reviewed background materials sent by S. Weiss prior to beginning cite check of a portion of the drafted tax section of the final report.	516.00
1/05/23	IZA	5.80	Evaluated and reviewed documents on marketing, mining, and taxes to discern relevance to Celsius matter.	4,321.00
1/05/23	ZAM	4.30	Reviewed 266 documents for relevance and significance to investigation.	3,203.50
1/05/23	MDP	2.90	Reviewed 253 documents for relevance and significance to investigation.	2,160.50
1/05/23	LKMK	4.80	Reviewed 400 documents for relevance and significance to the investigation.	3,576.00
1/05/23	PAP	4.20	Reviewed 400 documents for relevance and significance to investigation.	3,129.00
1/05/23	NRA	5.30	Reviewed 411 documents for relevance and significance to investigation.	3,948.50
1/05/23	CCC	8.50	Reviewed 391 documents for relevance.	2,805.00
1/05/23	NMD	5.00	Reviewed 294 documents in First Level Relevance Reviewed using Relativity.	1,650.00
1/06/23	LEP	2.50	Culled key documents for circulation to team.	2,475.00
1/06/23	SXV	4.50	Reviewed 120 documents for relevancy to the scope of the investigation.	1,642.50
1/06/23	SMS	.50	Drafted master tracker re all document requests to Debtors and status.	525.00
1/06/23	SMC	.70	Reviewed 31 documents for relevance and significance to investigation.	672.00
1/06/23	AJK	5.50	Reviewed 277 documents for relevance.	5,280.00
1/06/23	RBS	2.80	Reviewed local key documents in preparation for witness interview.	2,408.00
1/06/23	IZA	3.70	Evaluated 378 documents on marketing, mining, and tax for relevance to Celsius matter.	2,756.50

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1/06/23	IZA	.50	Corresponded with other reviewers on questions about document review.	372.50
1/06/23	ZAM	3.90	Reviewed 242 documents for relevance and significance to investigation	2,905.50
1/06/23	MDP	3.40	Reviewed 258 documents for relevance and significance to investigation.	2,533.00
1/06/23	EL	2.20	Reviewed 100 documents for relevance and significance to investigation.	1,639.00
1/06/23	LKMK	4.90	Reviewed 366 documents for relevance and significance to the investigation.	3,650.50
1/06/23	PAP	1.50	Reviewed 265 documents for relevance and significance to investigation.	1,117.50
1/06/23	NRA	2.30	Reviewed 104 documents for relevance and significance to investigation.	1,713.50
1/06/23	CCC	9.00	Reviewed 306 documents for relevance.	2,970.00
1/06/23	NMD	5.00	Reviewed 351 documents in First Level Relevance Reviewed using Relativity	1,650.00
1/06/23	DOG	1.50	Worked on production volume inventory from Kirkland & Ellis.	885.00
1/06/23	DOG	.50	Conferred with internal team and E-Discovery vendor re processing status issues and download solutions.	295.00
1/06/23	DOG	.90	Attempts and related open issues for processing workflows.	531.00
1/07/23	LEP	2.10	Culled key documents for circulation to team.	2,079.00
1/07/23	LEP	.80	Worked with vendors and reviewers on review management issues.	792.00
1/07/23	SMC	3.20	Reviewed 30 documents for relevance and significance to investigation.	3,072.00
1/07/23	AJK	1.50	Reviewed 86 documents for relevance and significance to investigation.	1,440.00
1/07/23	ZAM	1.00	Reviewed 70 documents for relevance and significance to investigation.	745.00

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1/07/23	EL	.40	Reviewed 29 documents for relevance and significance to investigation.	298.00
1/07/23	LKMK	2.50	Reviewed 108 documents for relevance and significance to the investigation.	1,862.50
1/07/23	CCC	4.30	Reviewed 178 documents for relevance.	1,419.00
1/07/23	NMD	2.80	Reviewed 111 documents in First Level Relevance Reviewed using Relativity.	924.00
1/07/23	DOG	1.50	Worked on follow up re production volumes transmittals to E-Discovery vendor Lighthouse and internal team re status and transfer monitoring issues.	885.00
1/08/23	LEP	2.80	Culled key documents for circulation to team.	2,772.00
1/08/23	LEP	.30	Worked with vendor and review team on review management.	297.00
1/08/23	PBS	2.40	Reviewed key documents cited for incorporation into report.	2,652.00
1/08/23	SMC	7.50	Reviewed 500 documents for relevance and significance to investigation.	7,200.00
1/08/23	AJK	2.80	Reviewed 466 documents for relevance.	2,688.00
1/08/23	IZA	5.30	Evaluated 602 documents on marketing, mining, and tax for relevance to Celsius matter.	3,948.50
1/08/23	NSJ	5.50	Reviewed 356 documents for relevance and significance to investigation.	4,097.50
1/08/23	MDP	4.40	Reviewed 531 documents for relevance and significance to investigation.	3,278.00
1/08/23	EL	5.30	Reviewed 488 documents for relevance and significance to investigation.	3,948.50
1/08/23	LKMK	5.00	Reviewed 500 documents for relevance and significance to the investigation.	3,725.00
1/08/23	PAP	5.20	Reviewed 500 documents for relevance and significance to investigation.	3,874.00
1/08/23	NRA	5.60	Reviewed 100 documents for relevance and significance to investigation.	4,172.00

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1/08/23	NMD	10.00	Reviewed 567 documents in First Level Relevance Reviewed using Relativity.	3,300.00
1/08/23	DOG	1.10	Worked on follow up re production volumes for download and transfers to Lighthouse and worked on communications with internal team and vendor for processing.	649.00
1/09/23	LEP	4.10	Culled key documents for circulation to team.	4,059.00
1/09/23	PBS	1.20	Reviewed daily key documents flagged by review team.	1,326.00
1/09/23	SMC	4.80	Reviewed 497 documents for relevance and significance to investigation.	4,608.00
1/09/23	AJK	5.30	Reviewed 577 documents for relevance.	5,088.00
1/09/23	IZA	3.80	Evaluated 485 documents on marketing, mining, and tax for relevance to Celsius matter.	2,831.00
1/09/23	ZAM	2.50	Reviewed 400 documents for relevance and significance to investigation.	1,862.50
1/09/23	MDP	4.10	Reviewed 500 documents for relevance and significance to investigation.	3,054.50
1/09/23	EL	6.10	Reviewed 658 documents for relevance and significance to investigation.	4,544.50
1/09/23	LKMK	6.50	Reviewed 482 documents for relevance and significance to the investigation.	4,842.50
1/09/23	PAP	5.80	Reviewed 740 .documents for relevance and significance to investigation.	4,321.00
1/09/23	NRA	8.70	Reviewed 242 documents for relevance and significance to investigation.	6,481.50
1/09/23	CXW	5.50	Reviewed 174 documents for relevance and significance to investigation.	4,730.00
1/09/23	CCC	7.00	Reviewed 517 documents for relevance.	2,310.00
1/09/23	NMD	11.00	Reviewed 1,109 documents in First Level Relevance Reviewed using Relativity.	3,630.00
1/09/23	DOG	.80	Worked on production volume ingestion into case files and transmittal.	472.00
1/10/23	LEP	6.70	Culled key documents for circulation to team.	6,633.00

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1/10/23	PBS	1.40	Reviewed daily key documents flagged by review team.	1,547.00
1/10/23	SMC	4.20	Reviewed 500 documents for relevance and significance to investigation.	4,032.00
1/10/23	AJK	6.00	Reviewed 627 documents for relevance.	5,760.00
1/10/23	RBS	4.30	Reviewed local key documents in preparation for 1/12/23 witness interview.	3,698.00
1/10/23	IZA	4.30	Evaluated 470 documents on marketing, mining, and tax for relevance to Celsius matter.	3,203.50
1/10/23	NSJ	1.90	Reviewed 95 documents for relevance and significance to investigation.	1,415.50
1/10/23	NSJ	.30	Discussed relevancy of documents and key crypto terms with I. Abbasi.	223.50
1/10/23	ZAM	4.70	Reviewed 600 documents for relevance and significance to investigation.	3,501.50
1/10/23	MDP	2.90	Reviewed 502 documents for relevance and significance to investigation.	2,160.50
1/10/23	EL	3.80	Reviewed 591 documents for relevance and significance to investigation.	2,831.00
1/10/23	LKMK	6.90	Reviewed 458 documents for relevance and significance to the investigation.	5,140.50
1/10/23	PAP	3.80	Reviewed 200 documents for relevance and significance to investigation.	2,831.00
1/10/23	BRV	3.00	Analyzed documents to identify communications in support of examiner investigation.	2,235.00
1/10/23	NRA	3.00	Reviewed 145 documents for relevance and significance to investigation.	2,235.00
1/10/23	CXW	8.00	Reviewed 199 documents for relevance and significance to investigation.	6,880.00
1/10/23	CCC	10.00	Reviewed 988 documents for relevance.	3,300.00
1/10/23	NMD	11.00	Reviewed 624 documents in First Level Relevance Reviewed using Relativity.	3,630.00
1/10/23	DOG	.60	Worked on production volume transfer to E-Discovery vendor Lighthouse.	354.00

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1/11/23	LEP	4.60	Culled key documents for circulation to team.	4,554.00
1/11/23	PBS	1.10	Reviewed daily key documents flagged by review team.	1,215.50
1/11/23	SMC	4.40	Reviewed 544 documents for relevance and significance to investigation.	4,224.00
1/11/23	AJK	3.90	Reviewed 467 documents for relevance.	3,744.00
1/11/23	RBS	3.30	Reviewed key documents in preparation for witness interview.	2,838.00
1/11/23	IZA	3.00	Evaluated 409 documents on marketing, mining, and tax for relevance to Celsius matter.	2,235.00
1/11/23	NSJ	5.80	Reviewed 449 documents for relevance and significance to investigation.	4,321.00
1/11/23	MDP	3.40	Reviewed 502 documents for relevance and significance to investigation.	2,533.00
1/11/23	EL	3.10	Reviewed 456 documents for relevance and significance to investigation.	2,309.50
1/11/23	LKMK	4.40	Reviewed 385 documents for relevance and significance to the investigation.	3,278.00
1/11/23	PAP	3.10	Reviewed 369 documents for relevance and significance to investigation.	2,309.50
1/11/23	BRV	6.50	Analyzed 989 documents to identify communications in support of examiner investigation.	4,842.50
1/11/23	NRA	9.80	Reviewed 355 documents for relevance and significance to investigation.	7,301.00
1/11/23	CXW	10.00	Reviewed 299 documents for relevance and significance to investigation.	8,600.00
1/11/23	CCC	9.00	Reviewed 544 documents for relevance.	2,970.00
1/11/23	NMD	11.00	Reviewed 795 documents in First Level Relevance Reviewed using Relativity.	3,630.00
1/12/23	LEP	4.70	Culled key documents for circulation to team.	4,653.00
1/12/23	PBS	1.30	Reviewed daily key documents flagged by review team.	1,436.50
1/12/23	SMC	3.70	Reviewed 158 documents for relevance and significance to investigation.	3,552.00

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1/12/23	RBS	4.10	Reviewed key documents in preparation for witness interview.	3,526.00
1/12/23	NSJ	2.90	Reviewed 51 documents for relevance and significance to investigation.	2,160.50
1/12/23	ZAM	3.60	Reviewed 999 documents for relevance and significance to investigation.	2,682.00
1/12/23	MDP	4.20	Reviewed 497 documents for relevance and significance to investigation.	3,129.00
1/12/23	EL	3.70	Reviewed 344 documents for relevance and significance to investigation.	2,756.50
1/12/23	LKMK	7.50	Reviewed 319 documents for relevance and significance to the investigation	5,587.50
1/12/23	PAP	3.20	Reviewed 291 documents for relevance and significance to investigation.	2,384.00
1/12/23	BRV	4.50	Analyzed 511 documents to identify communications in support of examiner investigation.	3,352.50
1/12/23	NRA	7.00	Reviewed 205 documents for relevance and significance to investigation.	5,215.00
1/12/23	CXW	7.30	Reviewed 200 documents for relevance and significance to investigation.	6,278.00
1/12/23	CCC	9.00	Reviewed 501 documents for relevance.	2,970.00
1/12/23	NMD	8.70	Reviewed 528 documents in First Level Relevance Reviewed using Relativity.	2,871.00
1/12/23	DOG	.50	Worked on database issues.	295.00
1/13/23	LEP	3.40	Culled key documents for circulation to team.	3,366.00
1/13/23	LEP	.20	Worked on review management issues with team and vendor.	198.00
1/13/23	SXV	9.80	Reviewed 300 documents for relevancy to the scope of the investigation.	3,577.00
1/13/23	PBS	1.30	Reviewed daily key documents flagged by review team.	1,436.50
1/13/23	SMC	.90	Reviewed 100 documents for relevance and significance to investigation.	864.00

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1/13/23	AJK	3.70	Reviewed 417 key documents.	3,552.00
1/13/23	RBS	1.70	Reviewed key documents.	1,462.00
1/13/23	IZA	2.50	Evaluated 96 documents on marketing, mining, and tax for relevance to Celsius matter.	1,862.50
1/13/23	NSJ	4.40	Reviewed 244 documents for relevance and significance to investigation.	3,278.00
1/13/23	ZAM	3.40	Reviewed 162 documents for relevance and significance to investigation.	2,533.00
1/13/23	EL	1.70	Reviewed 400 documents for relevance and significance to investigation.	1,266.50
1/13/23	LKMK	2.70	Reviewed 199 documents for relevance and significance to the investigation.	2,011.50
1/13/23	CXW	1.70	Reviewed 3 substantive documents for relevance and significance to investigation.	1,462.00
1/13/23	CCC	5.30	Reviewed 185 documents for relevance.	1,749.00
1/13/23	NMD	2.40	Reviewed 300 documents in First Level Relevance Reviewed using Relativity.	792.00
1/13/23	DOG	1.60	Worked on production volume ingestion for electronic case files.	944.00
1/14/23	RBS	2.60	Reviewed local documents related to report drafting.	2,236.00
1/14/23	AXHB	.20	Located document on Relativity related to Debtor data systems and sent to A. Cooper.	172.00
1/14/23	DOG	1.00	Worked on production transfer tasks workflow from Kirkland & Ellis for ingestion and processing with E-Discovery vendor Lighthouse.	590.00
1/15/23	LEP	.80	Culled key documents for circulation to team.	792.00
1/15/23	LEP	.20	Worked with vendor and review team re review priorities.	198.00
1/15/23	IZA	1.50	Evaluated and reviewed documents on marketing, mining, and tax for relevance to Celsius matter.	1,117.50
1/15/23	ZAM	3.90	Reviewed 109 documents for relevance and significance to investigation.	2,905.50

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1/15/23	EL	2.50	Reviewed 303 documents for relevance and significance to investigation.	1,862.50
1/15/23	LKMK	3.50	Reviewed 211 documents for relevance and significance to the investigation.	2,607.50
1/15/23	PAP	2.00	Reviewed 44 documents for relevance and significance to investigation.	1,490.00
1/15/23	CXW	2.20	Reviewed 10 substantive documents for relevance and significance to investigation.	1,892.00
1/15/23	CCC	6.70	Reviewed 201 documents for relevance.	2,211.00
1/15/23	DOG	.70	Worked on correspondence, interview materials, data inventory and production log for electronic case files.	413.00
1/15/23	DOG	1.10	Worked on production volume for electronic case files and transfer workflow to E-Discovery vendor Lighthouse for processing.	649.00
1/16/23	LEP	3.30	Culled key documents for circulation to team.	3,267.00
1/16/23	SXV	3.20	Reviewed 100 documents for relevancy to the scope of the investigation.	1,168.00
1/16/23	SMC	4.00	Reviewed 77 documents for relevance and significance to investigation.	3,840.00
1/16/23	RBS	3.30	Reviewed local documents related to report drafting.	2,838.00
1/16/23	NSJ	4.80	Reviewed 173 documents for relevance and significance to investigation.	3,576.00
1/16/23	ZAM	3.00	Reviewed 109 documents for relevance and significance to investigation	2,235.00
1/16/23	MDP	1.20	Reviewed 114 documents for relevance and significance to investigation.	894.00
1/16/23	EL	1.00	Reviewed 183 documents for relevance and significance to investigation.	745.00
1/16/23	LKMK	2.80	Reviewed 89 documents for relevance and significance to the investigation	2,086.00
1/16/23	PAP	3.80	Reviewed 456 documents for relevance and significance to investigation.	2,831.00
1/16/23	CCC	4.50	Reviewed 77 documents for relevance	1,485.00

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1/16/23	NMD	4.00	Reviewed 114 documents in First Level Relevance Reviewed using Relativity.	1,320.00
1/16/23	DOG	.30	Prepared report for S. Pillay re production issues.	177.00
1/16/23	DOG	.50	Worked on production volume ingestion from Kirkland & Ellis to transfer to E-Discovery vendor for database processing.	295.00
1/17/23	LEP	5.40	Culled key documents for circulation to team.	5,346.00
1/17/23	SXV	8.00	Reviewed 326 documents for relevancy to the scope of the investigation.	2,920.00
1/17/23	SMC	2.80	Reviewed 114 documents for relevance and significance to investigation.	2,688.00
1/17/23	AJK	6.50	Reviewed 181 documents for relevance.	6,240.00
1/17/23	IZA	3.50	Evaluated and reviewed 117 documents on marketing, mining, and tax for relevance to Celsius matter.	2,607.50
1/17/23	NSJ	4.50	Reviewed 228 documents for relevance and significance to investigation.	3,352.50
1/17/23	MDP	1.40	Reviewed 92 documents for relevance and significance to investigation.	1,043.00
1/17/23	EL	1.90	Reviewed 214 documents for relevance and significance to investigation.	1,415.50
1/17/23	LKMK	2.50	Reviewed 214 documents for relevance and significance to the investigation	1,862.50
1/17/23	PAP	4.00	Reviewed 243 documents for relevance and significance to investigation.	2,980.00
1/17/23	BRV	6.00	Analyzed 303 documents to identify communications in support of examiner investigation.	4,470.00
1/17/23	CXW	3.00	Reviewed 84 documents for relevance and significance to investigation.	2,580.00
1/17/23	CCC	3.00	Reviewed 108 documents for relevance.	990.00
1/17/23	NMD	10.00	Reviewed 600 documents in First Level Relevance Reviewed using Relativity.	3,300.00
1/17/23	DOG	.20	Worked on follow up re data collection issues.	118.00

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1/18/23	LEP	5.30	Culled key documents for circulation to team.	5,247.00
1/18/23	MMR	.90	Worked on plan for document management post report.	1,287.00
1/18/23	SXV	6.00	Reviewed 326 documents for relevancy to the scope of the investigation.	2,190.00
1/18/23	SMC	.40	Reviewed 254 documents for relevance and significance to investigation.	384.00
1/18/23	AJK	2.60	Reviewed 100 documents for relevance.	2,496.00
1/18/23	IZA	6.80	Evaluated and reviewed 461 documents on marketing, mining, and tax for relevance to Celsius matter.	5,066.00
1/18/23	NSJ	4.70	Reviewed 228 documents for relevance and significance to investigation.	3,501.50
1/18/23	NSJ	.40	Reviewed recent sworn statement filings.	298.00
1/18/23	NSJ	.40	Updated sworn statement master spreadsheet.	298.00
1/18/23	ZAM	4.80	Reviewed 405 documents for relevance and significance to investigation.	3,576.00
1/18/23	MDP	4.40	Reviewed 396 documents for relevance and significance to investigation.	3,278.00
1/18/23	EL	3.20	Reviewed 264 documents for relevance and significance to investigation.	2,384.00
1/18/23	LKMK	1.30	Reviewed 99 documents for relevance and significance to the investigation	968.50
1/18/23	PAP	2.50	Reviewed 310 documents for significance and relevance to investigation.	1,862.50
1/18/23	BRV	5.50	Analyzed 327 documents to identify communications in support of examiner investigation.	4,097.50
1/18/23	NRA	3.50	Reviewed 136 documents for relevance and significance to investigation.	2,607.50
1/18/23	CXW	1.30	Reviewed 42 documents for relevance and significance to investigation.	1,118.00
1/18/23	CCC	1.40	Reviewed 45 documents for relevance.	462.00
1/18/23	NMD	10.00	Reviewed 415 documents in First Level Relevance Reviewed using Relativity.	3,300.00

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1/18/23	DOG	1.10	Worked on data inventory, correspondence, court materials and tracking logs for electronic case files.	649.00
1/18/23	DOG	.50	Worked on follow up with L. Pelanek re clawback issues and purging files.	295.00
1/18/23	DOG	.50	Worked on data volume calculations for formal productions and other collections.	295.00
1/18/23	DOG	.60	Worked on database searches for materials requested by V. Lazar.	354.00
1/19/23	LEP	5.50	Culled key documents for circulation to team.	5,445.00
1/19/23	SXV	2.00	Reviewed 49 documents for relevancy to the scope of the investigation.	730.00
1/19/23	SMC	1.10	Reviewed 75 documents for relevance and significance to investigation.	1,056.00
1/19/23	AJK	4.30	Reviewed 121 documents for relevance.	4,128.00
1/19/23	RBS	2.10	Reviewed local documents related to report drafting.	1,806.00
1/19/23	IZA	1.40	Evaluated and reviewed 66 documents on marketing, mining, and tax for relevance to Celsius matter.	1,043.00
1/19/23	IZA	2.30	Evaluated citations of Celsius report for accuracy and support.	1,713.50
1/19/23	IZA	.60	Evaluated citation style guide and emails on Celsius citation review protocols.	447.00
1/19/23	NSJ	.20	Reviewed 4 documents for relevance and significance to investigation.	149.00
1/19/23	NSJ	.20	Discussed review of additional sworn statements with S. Stappert.	149.00
1/19/23	NSJ	.80	Reviewed sworn statements offered in Celsius v. KeyFi litigation and logged material information.	596.00
1/19/23	MDP	1.10	Reviewed 100 documents for relevance and significance to report.	819.50
1/19/23	BRV	1.30	Analyzed 64 documents to identify communications in support of examiner investigation.	968.50
1/19/23	CXW	1.50	Reviewed 42 documents for relevance and significance to investigation.	1,290.00

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1/19/23	CCC	1.50	Reviewed 20 documents for relevance.	495.00
1/19/23	NMD	4.10	Reviewed 100 documents in First Level Relevance Reviewed using Relativity.	1,353.00
1/20/23	LEP	1.40	Performed second level review and corresponded re same.	1,386.00
1/20/23	PBS	2.10	Reviewed documents for incorporation into report.	2,320.50
1/20/23	IZA	4.60	Evaluated citations of Celsius report for accuracy and support.	3,427.00
1/20/23	NSJ	6.20	Reviewed Celsius v. KeyFi hearing transcripts and logged relevant portions in sworn statement spreadsheet tracker.	4,619.00
1/23/23	IZA	5.80	Evaluated citations of Celsius report for accuracy and support.	4,321.00
1/23/23	DOG	.20	Worked on Relativity database issues.	118.00
1/24/23	IZA	5.20	Evaluated citations of Celsius report for accuracy and support.	3,874.00
1/24/23	NSJ	.30	Reviewed declaration of P. Holert and updated master spreadsheet with relevant information.	223.50
1/24/23	NSJ	3.90	Reviewed transcript of C. Nolan KeyFi deposition and updated master spreadsheet with relevant information.	2,905.50
1/25/23	PBS	3.10	Reviewed key documents for incorporation into final report.	3,425.50
1/28/23	LEP	2.10	Worked on appendices.	2,079.00
1/29/23	DOG	.50	Worked on review of case files for clawback request, purged targeted production image and text materials from files.	295.00
1/30/23	DOG	1.50	Worked on correspondence, court materials, data inventory and tracking logs for electronic case files.	885.00
1/30/23	DOG	.90	Worked on sweeps through email for filing specifications and substance for documents.	531.00
		883.60	PROFESSIONAL SERVICES	\$ 622,038.00

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SUMMARY OF DOCUMENT MANAGEMENT AND REVIEW

NAME	HOURS	RATE	TOTAL
MELISSA M. ROOT	.90	1,430.00	1,287.00
PHILIP B. SAILER	18.50	1,105.00	20,442.50
SARA M. STAPPERT	.50	1,050.00	525.00
LAURA E. PELANEK	64.90	990.00	64,251.00
SARA M. CROOK	38.60	960.00	37,056.00
ARIANA J. KANAVY	48.40	960.00	46,464.00
ADINA HEMLEY-BRONSTEIN	6.90	860.00	5,934.00
KATE E. FINTEL	.60	860.00	516.00
VINCENT WU	1.70	860.00	1,462.00
CHERRISSE R. WOODS	43.90	860.00	37,754.00
RAYMOND B. SIMMONS	31.70	860.00	27,262.00
ISHA Z. ABBASI	62.00	745.00	46,190.00
NICHOLAS S. JOHN	53.10	745.00	39,559.50
ZACHARY A. MARINO	36.50	745.00	27,192.50
MICHAEL D. PEARSON	34.50	745.00	25,702.50
ETHAN M. LEVY	35.40	745.00	26,373.00
LAURA K.M. KOELLER	62.80	745.00	46,786.00
PATRICIA A. PETERS	40.60	745.00	30,247.00
BLAINE R. VALENCIA	30.30	745.00	22,573.50
NICOLE R. ALLICOCK	45.20	745.00	33,674.00
DANIEL O. GARCIA	18.60	590.00	10,974.00
STEFANO VIOLA	33.50	365.00	12,227.50
CHRISTINE C. CORSO	79.20	330.00	26,136.00
NOELLE M. DUPUIS	95.30	330.00	31,449.00
TOTAL	883.60		\$ 622,038.00

MATTER 10071 TOTAL	\$ 622,038.00
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COURT HEARINGS**MATTER NUMBER - 10089**

1/11/23	CNW	8.20	Attended first day of KeyFi preliminary injunction hearing.	9,799.00
1/11/23	CNW	1.10	Prepared and circulated summary of first day of preliminary injunction hearing for Examiner and Jenner team.	1,314.50
1/12/23	CNW	3.10	Attended second day of KeyFi preliminary injunction hearing.	3,704.50
1/12/23	CNW	1.60	Prepared and revised notes of preliminary injunction evidentiary hearing.	1,912.00
1/21/23	CNW	.40	Reviewed January 24 agenda and prepared for hearing.	478.00
1/24/23	VEL	.70	Prepared for customer motions.	1,214.50
1/24/23	VEL	2.00	Attended hearing re customer motions, GK8, related matter.	3,470.00
1/24/23	CNW	1.90	Prepared memorandum summary of January 24 omnibus hearing for Examiner and Jenner team.	2,270.50
1/24/23	CNW	2.00	Attended January 24 omnibus hearing.	2,390.00
1/24/23	EMS	.80	Attended Omnibus hearing (partial attendance).	992.00
		21.80	PROFESSIONAL SERVICES	\$ 27,545.00

SUMMARY OF COURT HEARINGS

NAME	HOURS	RATE	TOTAL
VINCENT E. LAZAR	2.70	1,735.00	4,684.50
EMILY M. SAVNER	.80	1,240.00	992.00
CARL N. WEDOFF	18.30	1,195.00	21,868.50
TOTAL	21.80		\$ 27,545.00

MATTER 10089 TOTAL \$ 27,545.00

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CRYPTO ANALYSIS**MATTER NUMBER - 10097**

1/01/23	VEL	1.50	Reviewed select cited documents.	2,602.50
1/01/23	VEL	1.50	Reviewed Team 2 draft report.	2,602.50
1/01/23	LSR	2.20	Reviewed Celsius communications re steps taken to support price of CEL.	2,838.00
1/01/23	LSR	2.80	Reviewed documents re how Celsius calculated and tracked NIM over time.	3,612.00
1/01/23	ARC	1.60	Reviewed key crypto asset documents.	1,984.00
1/01/23	KBS	.80	Reviewed comments to draft report.	1,008.00
1/01/23	KBS	.50	Reviewed comments to draft interview outline.	630.00
1/02/23	VEL	.40	Reviewed net asset analysis, checklist materials.	694.00
1/02/23	VEL	.20	Emails with C. Steege re UK/US issue.	347.00
1/02/23	VEL	1.00	Updated meeting with Huron on valuation, liquidity.	1,735.00
1/02/23	VEL	.80	Reviewed S1 re UK/US transfer documentation, solvency analysis, emails re same.	1,388.00
1/02/23	LEP	1.70	Conducted targeted searches re crypto analysis documents.	1,683.00
1/02/23	LSR	2.50	Reviewed documents marked for further review related to crypto analysis.	3,225.00
1/02/23	LSR	.90	Reviewed V. Lazar email re outstanding issues re financial condition analysis.	1,161.00
1/02/23	LSR	1.30	Reviewed proposed interview outline of former officer.	1,677.00
1/02/23	LSR	1.00	Call with Examiner and team re proposed interview outline of former officer.	1,290.00
1/02/23	ARC	1.00	Met with Huron re solvency and financial analyses in coordination with V. Lazar and L. Raiford.	1,240.00
1/02/23	ARC	.60	Reviewed key documents re crypto asset management and valuation.	744.00
1/03/23	HSS	.50	Conferred with N. John re Ponzi scheme analysis.	695.00

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1/03/23	VEL	.40	Reviewed opening briefs on UK liability.	694.00
1/03/23	VEL	.60	Emails, calls with A. Cooper, L. Raiford, Huron re ponzi scheme conclusions, additional data and documents for review.	1,041.00
1/03/23	VEL	3.00	Reviewed data room materials on UK/US agreements, balance sheet treatment.	5,205.00
1/03/23	VEL	1.00	Meeting with Huron re financial analysis, reviewed charts and data re same.	1,735.00
1/03/23	VEL	.20	Emails with K&E re valuation figure in brief.	347.00
1/03/23	VEL	.20	Reviewed Newco deck excerpts.	347.00
1/03/23	VEL	.40	Call with A. Cooper re coin shortage, ponzi issues and potential conclusions, follow-up re same.	694.00
1/03/23	LEP	2.10	Targeted searches re CEL purchases; correspondence re same.	2,079.00
1/03/23	ARC	1.00	Met with Huron re financial and crypto analyses, in coordination with L. Raiford and K. Sadeghi.	1,240.00
1/03/23	ARC	.50	Conferred with V. Lazar and L. Raiford re Ponzi analysis.	620.00
1/03/23	MAO	.30	Reviewed documents for relevance to final report.	331.50
1/03/23	KBS	1.00	Call with Huron regarding analysis for report.	1,260.00
1/03/23	KBS	.90	Reviewed Huron analysis.	1,134.00
1/03/23	NSJ	7.40	Researched and drafted memo on Ponzi scheme definition, elements, and asset/liquidity requirements.	5,513.00
1/04/23	VEL	.30	Office conference with L. Raiford re ponzi presumptions, solvency, valuation.	520.50
1/04/23	VEL	.30	Telephone conference with S. Pillay re valuation, ponzi presumption.	520.50
1/04/23	VEL	.80	Reviewed additional documents re coin analysis, liquidity, potential conclusions.	1,388.00
1/04/23	NSJ	2.10	Addressed S. Stappert's comments on memo re Ponzi schemes and drafted email containing key takeaways.	1,564.50
1/04/23	NSJ	.20	Reviewed team emails regarding Ponzi scheme research.	149.00

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1/05/23	VEL	.30	Telephone conference with C. Steege re ponzi scheme, solvency.	520.50
1/05/23	VEL	1.60	Reviewed, commented on Team 2 draft re crypto analysis.	2,776.00
1/05/23	VEL	.20	Reviewed follow-up emails re K&E valuation response.	347.00
1/05/23	EEPE	.60	Drafted email to counsel for prospective witness re prospective interview topics.	630.00
1/06/23	VEL	.50	Meeting with Team 2 re significant open items and drafting.	867.50
1/06/23	VEL	.30	Follow-up emails with L. Raiford, A. Cooper on drafting and open items.	520.50
1/06/23	VEL	.70	Attended meeting with Huron re update on liquidity and valuation (partial).	1,214.50
1/06/23	VEL	.30	Telephone conference with M. Onibokun re drafting additional sections.	520.50
1/06/23	VEL	.20	Telephone conference with A. Cooper re novation agreement.	347.00
1/06/23	VEL	.20	Reviewed updated valuation.	347.00
1/06/23	LEP	1.50	Conference with J&B attorneys and Huron re outstanding data for the report.	1,485.00
1/06/23	ARC	.50	Conferred with V. Lazar, L. Raiford and S. Weiss re financial analysis and revisions to report.	620.00
1/06/23	ARC	1.50	Met with Huron re data analyses in coordination with Examiner, V. Lazar, L. Raiford, K. Sadeghi, S. Weiss, P. Sailer and M. Onibokun.	1,860.00
1/06/23	ARC	.70	Teleconferenced with counsel to crypto asset witness re interview and documents.	868.00
1/06/23	KBS	.50	Attended meeting with Jenner crypto analysis team.	630.00
1/07/23	VEL	2.00	Reviewed draft consolidated section.	3,470.00
1/07/23	VEL	.30	Emails with A. Cooper and L. Raiford re potential adjustments.	520.50
1/07/23	ARC	.30	Conferred with V. Lazar and L. Raiford re mining and financial analyses.	372.00

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1/07/23	ARC	.20	Reviewed correspondence from debtor's counsel re interviews and document productions.	248.00
1/08/23	KBS	1.50	Reviewed documents for report section on crypto analysis.	1,890.00
1/09/23	VEL	.30	Emails with Huron re investment bridge deck, analysis of same.	520.50
1/09/23	PBS	.40	Drafted email overview of materials for A. Cooper.	442.00
1/09/23	PBS	.60	Drafted summary of open requests for information and documents for A. Cooper.	663.00
1/09/23	EEPE	1.80	Analyzed key documents for witness interview re reward rates, liquidity, and deployment strategies.	1,890.00
1/10/23	VEL	1.00	Meeting with Team 2 et al re ponzi and shortfall analysis, financial information.	1,735.00
1/10/23	VEL	.50	Telephone conference with Huron team re preliminary conclusions on mining valuation, data points.	867.50
1/10/23	VEL	.20	Emails with L. Pelanek re balance sheets.	347.00
1/10/23	VEL	.70	Reviewed data room re 2020 and 2021 investments.	1,214.50
1/10/23	VEL	.30	Office conference with L. Raiford re chart and solvency analysis status, open items.	520.50
1/10/23	LEP	1.00	Conference with J&B attorneys re call with counsel; revised and edited notes re same.	990.00
1/10/23	LEP	.90	Conducted targeted searches, corresponding re same.	891.00
1/10/23	SMS	.50	Participated in Zoom conference with Examiner team re solvency and Ponzi analysis for final report.	525.00
1/10/23	ARC	1.00	Met with Examiner, V. Lazar, C. Steege and L. Raiford re financial analyses.	1,240.00
1/10/23	ARC	.70	Reviewed key documents re crypto asset management.	868.00
1/10/23	ARC	.50	Prepared correspondence for crypto witness interview request.	620.00
1/10/23	ARC	.50	Conferred with Huron and L. Raiford re crypto analyses.	620.00

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1/10/23	EEPE	.20	Conferred with A. Cooper re key documents for witness interview re reward rates, liquidity, and deployment strategies.	210.00
1/10/23	EEPE	1.90	Continued analyzing key documents for witness interview re reward rates, liquidity, and deployment strategies.	1,995.00
1/11/23	VEL	1.30	Reviewed data room re additional data points.	2,255.50
1/11/23	VEL	.30	Emails, office conferences with A. Cooper, L. Raiford re liquidity conclusions.	520.50
1/11/23	VEL	.30	Reviewed initial draft Huron charts.	520.50
1/11/23	LEP	1.70	Conducted targeted searches for interview topics.	1,683.00
1/11/23	LSR	3.20	Prepared for interview of treasury department employee.	4,128.00
1/11/23	LSR	.80	Call with team and Huron re status of crypto analysis.	1,032.00
1/11/23	LSR	1.80	Reviewed today's key documents re crypto.	2,322.00
1/11/23	ARC	.40	Prepared collection of documents for crypto witness interview and provided same to witness counsel.	496.00
1/11/23	EEPE	3.10	Analyzed notes re reward rates, liquidity, and deployment strategies.	3,255.00
1/12/23	VEL	.30	Emails with P. Sailer re mining section re investment, profitability description.	520.50
1/12/23	VEL	.70	Commented on mining section insert, S-1 audited financials and data re pre-bankruptcy intercompany loan increase.	1,214.50
1/12/23	VEL	.60	Office conference with L. Raiford re section update, charts, coin analysis, follow-up re same.	1,041.00
1/12/23	LSR	1.30	Telephone conference with third party re crypto tracing questions.	1,677.00
1/12/23	LSR	1.20	Follow up call with Huron re crypto tracing questions.	1,548.00
1/12/23	ARC	1.30	Attended call with third party re wallet information in coordination with Examiner, L. Raiford, K. Sadeghi, P. Sailer and Huron.	1,612.00
1/12/23	ARC	.50	Met with crypto witness counsel re request for interview in coordination with A. Hemley-Bronstein.	620.00

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1/12/23	ARC	.20	Conferred with Examiner re investigation status and interview requests.	248.00
1/12/23	ARC	.60	Reviewed key crypto asset documents.	744.00
1/12/23	KBS	.60	Debriefed call with A. Cooper and L. Raiford regarding interviews and next steps.	756.00
1/13/23	VEL	1.00	Attended meeting with Huron re update on charts, CEL analysis, deliverables.	1,735.00
1/13/23	VEL	.30	Reviewed data room re \$70M mining loan.	520.50
1/13/23	VEL	.30	Meeting with A. Cooper, L. Raiford re Perman interview notes (surplus deployment), etc.	520.50
1/13/23	VEL	.70	Reviewed data room re balance sheets, profitability analyses.	1,214.50
1/13/23	VEL	.30	Office conference with L. Raiford re charts, update on Huron analysis.	520.50
1/13/23	LEP	1.90	Targeted searches re CEL buybacks and rewards.	1,881.00
1/13/23	LEP	1.00	Conference with L. Raiford and Huron re CEL buybacks; prepared for same.	990.00
1/13/23	LSR	1.10	Reviewed documents in preparation for upcoming employee interview.	1,419.00
1/13/23	SMS	1.00	Participated in Zoom conference with Examiner team and Huron team re Team 2 workstream.	1,050.00
1/13/23	ARC	1.00	Conferred with L. Raiford, K. Sadeghi and Huron team re crypto analyses for final report.	1,240.00
1/13/23	ARC	.30	Conferred with L. Raiford re DeFi analyses.	372.00
1/13/23	ARC	.90	Analyzed financial documents produced by Debtor.	1,116.00
1/13/23	ARC	.40	Managed collection of documents and topics for crypto witness interview.	496.00
1/13/23	ARC	.30	Reviewed correspondence by crypto witness counsel.	372.00
1/13/23	ARC	.30	Conferred with V. Lazar and L. Raiford re Ponzi analysis.	372.00
1/13/23	ARC	.20	Exchanged emails with S. Weiss re outstanding production requests for Debtor.	248.00

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1/13/23	ARC	1.00	Met with Huron, Examiner, V. Lazar, L. Raiford, K. Sadeghi, P. Sailer and M. Onibokun re Huron analyses for final report.	1,240.00
1/13/23	KBS	1.00	Call with Huron and Jenner team regarding analysis of crypto assets.	1,260.00
1/13/23	KBS	1.00	Call with Examiner, Huron and Jenner team regarding status of analysis for report.	1,260.00
1/14/23	LSR	2.00	Continued preparing for upcoming employee interview.	2,580.00
1/14/23	LSR	2.30	Reviewed key documents marked as relevant to upcoming interview.	2,967.00
1/14/23	KBS	1.00	Attended portion of call with Examiner and Jenner team re report.	1,260.00
1/15/23	VEL	.40	Reviewed Huron report summary, prepared initial comments on same.	694.00
1/15/23	LEP	1.30	Conducted targeted searches on crypto analysis documents.	1,287.00
1/15/23	LSR	2.80	Continued review of documents relevant to upcoming interviews.	3,612.00
1/15/23	ARC	.30	Attended to call with crypto witness counsel re interview and documents.	372.00
1/16/23	VEL	1.00	Meeting with T. Martin, R. Loh re CEL treasury valuation, Network balance sheet, intercompany liabilities.	1,735.00
1/16/23	ARC	.60	Reviewed updated analyses from Huron re liquidity and CEL.	744.00
1/17/23	VEL	.80	Reviewed testimony, emails re CEL token on balance sheet and UK/US issue.	1,388.00
1/17/23	VEL	1.00	Reviewed draft solvency analyses from Huron, prepared comments to same.	1,735.00
1/17/23	VEL	.50	Zoom meeting with A. Cooper, L. Raiford re liquidity and ponzi analysis, open issues.	867.50
1/17/23	VEL	1.30	Meeting with A&M, Huron re novation and interco discussion, follow-up emails re same.	2,255.50
1/17/23	VEL	.30	Office conference with L. Raiford re interco issue, impact on solvency approach.	520.50

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1/17/23	VEL	.30	Reviewed cap tables, email with M. Onibokun re conforming to same.	520.50
1/17/23	VEL	.50	Follow-up emails with Huron re interco agreements and A/R A/P analysis.	867.50
1/17/23	ARC	.30	Reviewed Freeze reports and associated analyses.	372.00
1/18/23	VEL	.20	Emails with Huron re excess CEL purchases, accounting.	347.00
1/18/23	VEL	.50	Zoom meeting with A. Cooper, L. Raiford, P. Sailer re drafting update, liquidity analysis, interco analysis.	867.50
1/18/23	VEL	1.50	Numerous emails with Huron, Jenner team analysis re interco issue, potential work-arounds.	2,602.50
1/18/23	VEL	.60	Reviewed, commented on Huron draft solvency analyses.	1,041.00
1/18/23	VEL	.20	Emails re tax reserve.	347.00
1/18/23	LEP	1.80	Conducted targeted searches and corresponded re same.	1,782.00
1/18/23	ARC	2.20	Conferred (partial) with Huron re data analyses in coordination with L. Raiford, K. Sadeghi, P. Sailer and M. Onibokun.	2,728.00
1/18/23	ARC	.50	Conferred with V. Lazar, L. Raiford and P. Sailer re balance sheet analysis.	620.00
1/18/23	EEPE	4.90	Drafted witness interview outline re reward rate pricing, hedging, and deployments.	5,145.00
1/18/23	KBS	1.50	Meeting with Jenner crypto asset team regarding report draft.	1,890.00
1/18/23	KBS	.50	Call with Huron regarding crypto tracing status.	630.00
1/19/23	VEL	.50	Zoom meeting with T. Martin, R. Loh re LLC/UK interco issue, impact on solvency analysis.	867.50
1/19/23	VEL	.40	Reviewed CEL treasury write-down analysis, consulted with Huron re same.	694.00
1/20/23	VEL	.40	Emails with team re crowdfunding discrepancy, reviewed documents re same.	694.00
1/20/23	VEL	.50	Reviewed, attended to comments to solvency section from Huron, including GK8 valuation and Treasury CEL.	867.50

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1/20/23	VEL	.90	Attended meeting with Huron re update on Huron deliverables, open items, liquidity and related matters, emails re same.	1,561.50
1/20/23	VEL	.40	Meeting with A. Cooper, L. Raiford re open investigation items, theories.	694.00
1/20/23	SMS	1.20	Participated in Zoom conference with Examiner team and Huron team re crypto team workstream.	1,260.00
1/20/23	ARC	1.30	Conferred with Examiner, V. Lazar, C. Steege, L. Raiford, P. Sailer, S. Stappert and M. Onibokun re Huron crypto analyses.	1,612.00
1/20/23	ARC	.40	Conferred with Examiner and P. Sailer re crypto witness interview scheduling and reviewed witness counsel's correspondence re same.	496.00
1/20/23	KBS	.50	Call with Huron regarding blockchain analysis and reconciliation.	630.00
1/21/23	VEL	.20	Emails re continuing issues with ICO reconciliation.	347.00
1/21/23	VEL	.20	Emails with Huron re CEL treasury account discrepancies.	347.00
1/21/23	VEL	1.00	Zoom meeting with A. Cooper, L. Raiford, Huron re review of liquidity and coin information, open issues, presentation of conclusions.	1,735.00
1/21/23	VEL	.20	Emails re report charts, presentation.	347.00
1/21/23	ARC	.80	Conferred with V. Lazar, L. Raiford and Huron re liquidity and coin shortage analyses.	992.00
1/22/23	VEL	.40	Emails with Huron, Jenner teams re appropriate tier classifications for liquidity analysis, Slack channel reviews, evaluation of new coin use.	694.00
1/22/23	VEL	.80	Meeting with T. Martin re revised solvency analysis, LLC issues and solvency conclusions, and review of related financials.	1,388.00
1/22/23	VEL	.20	Emails with A. Cooper, L. Raiford re failure to hedge mining/BTC long position.	347.00
1/22/23	VEL	.20	Emails with A. Cooper, L. Raiford re liquidity analysis conclusions.	347.00

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1/22/23	VEL	.20	Reviewed monthly coin report, emails with Huron re legal entity, Fireblocks analysis.	347.00
1/22/23	ARC	1.80	Analyzed Slack discussions re withdrawals and coin availability.	2,232.00
1/22/23	ARC	.40	Conferred with L. Pelanek re withdrawal representations and reviewed materials re same.	496.00
1/22/23	KBS	.70	Reviewed updates regarding report and correspond with A. Cooper re same.	882.00
1/23/23	LEP	.20	Conference with L. Raiford re NIM calculations.	198.00
1/23/23	ARC	1.20	Analyzed financial data and summaries prepared by Huron and Debtor internal records re same.	1,488.00
1/23/23	RBS	1.00	Team strategy meeting for last week priorities.	860.00
1/23/23	KBS	1.50	Conferred with A. Cooper and L. Raiford re crypto analysis sections of report and reviewed information re same.	1,890.00
1/24/23	ARC	1.80	Conferred with Examiner, V. Lazar, L. Raiford and Huron re financial and crypto analyses.	2,232.00
1/24/23	ARC	.30	Conferred with L. Raiford re stablecoin analysis.	372.00
1/25/23	ARC	.40	Met with Debtor's advisors re CEL data in coordination with Huron.	496.00
1/25/23	ARC	.80	Reviewed financial analysis of Debtor companies.	992.00
1/25/23	KBS	4.50	Evaluated documents concerning Celsius coin usage.	5,670.00
1/26/23	ARC	1.00	Conferred with L. Raiford and K. Sadeghi re crypto analyses.	1,240.00
1/26/23	KBS	2.00	Evaluated Celsius coin deployments and borrowing.	2,520.00
1/26/23	KBS	2.00	Drafted rider for report and evaluation documents for same.	2,520.00
1/27/23	SMS	.50	Participated in Zoom conference with Examiner team and Huron team re crypto analysis workstream.	525.00
1/27/23	ARC	2.70	Conferred with Huron re financial analyses in coordination with V. Lazar and L. Raiford.	3,348.00
1/27/23	KBS	3.50	Evaluated documents concerning Celsius coin usage.	4,410.00

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174.70 PROFESSIONAL SERVICES \$ 228,188.50

SUMMARY OF CRYPTO ANALYSIS

NAME	HOURS	RATE	TOTAL
VINCENT E. LAZAR	43.90	1,735.00	76,166.50
HOWARD S. SUSKIN	.50	1,390.00	695.00
LANDON S. RAIFORD	27.20	1,290.00	35,088.00
KAYVAN B. SADEGHI	25.50	1,260.00	32,130.00
AARON R. COOPER	34.80	1,240.00	43,152.00
MICHELLE A. ONIBOKUN	.30	1,105.00	331.50
PHILIP B. SAILER	1.00	1,105.00	1,105.00
SARA M. STAPPERT	3.20	1,050.00	3,360.00
ERIC E. PETRY	12.50	1,050.00	13,125.00
LAURA E. PELANEK	15.10	990.00	14,949.00
RAYMOND B. SIMMONS	1.00	860.00	860.00
NICHOLAS S. JOHN	9.70	745.00	7,226.50
TOTAL	174.70		\$ 228,188.50

MATTER 10097 TOTAL \$ 228,188.50

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TAX LAW COMPLIANCE**MATTER NUMBER - 10101**

1/02/23	GHM	1.50	Reviewed Lior Koren documents in preparation for interview.	2,160.00
1/02/23	GHM	.80	Revised Lior Koren interview questions.	1,152.00
1/03/23	GHM	1.20	Prepared for Lior Koren interview.	1,728.00
1/03/23	GHM	.40	Met with tax team re Koren interview.	576.00
1/03/23	GHM	1.20	Reviewed report and added revisions to same.	1,728.00
1/03/23	MMR	.70	Worked on confirming details for insertion into report, including e-mails with various team members.	1,001.00
1/03/23	MMR	.40	Debriefed following Koren interview with S. Gillis and G. Morse.	572.00
1/03/23	MMR	1.00	Prepared for interview of tax witness.	1,430.00
1/03/23	SRG	.80	Prepared documents for witness interview.	768.00
1/03/23	SRG	.50	Prepared summary of witness interview.	480.00
1/03/23	SRG	.40	Met with G. Morse and M. Root regarding Report.	384.00
1/03/23	EL	.30	Identified requested documents per inquiry of G. Morse in advance of L. Koren interview.	223.50
1/03/23	EL	.80	Reviewed T. Kimia custodian documents for relevance and significance to investigation of tax issues.	596.00
1/03/23	EL	.40	Drafted summary of T. Kimia custodian documents.	298.00
1/03/23	EL	.50	Researched CEL-EXAM numbers of specific documents per request of S. Gillis.	372.50
1/03/23	EL	.60	Searched for S-1 draft registration form in Relativity per request of S. Gillis.	447.00
1/03/23	EL	1.00	Researched discussion of uncertain tax positions with respect to sales and use tax issues within draft registration form S-1.	745.00
1/03/23	EL	.30	Updated tax chronology to reflect notable tax-related documents recently reviewed.	223.50

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1/04/23	GHM	.80	Reviewed procedural failure insert related to tax issues; drafted email re same.	1,152.00
1/04/23	SRG	.50	Communicated with P. Sailer regarding diligence requests	480.00
1/04/23	SRG	.20	Reviewed tax-related documents and emails produced by Debtor.	192.00
1/04/23	EL	1.10	Reviewed interview meeting notes to identify requests for documents or information by J&B attorneys per request of S. Gillis.	819.50
1/04/23	EL	.60	Updated citations within tax section of draft report per request of M. Root.	447.00
1/04/23	EL	1.20	Researched S-1 draft registration form for information on uncertain tax positions re sales and use tax.	894.00
1/04/23	EL	.80	Drafted T. Kimia custodian document review summary.	596.00
1/05/23	MMR	.60	Researched re issues in TX, PA in connection with info request relating to same.	858.00
1/05/23	EL	.50	Reviewed interview meeting notes to identify requests for documents or information by J&B attorneys.	372.50
1/05/23	EL	.70	Reviewed tax custodian documents for relevance and significance to investigation of tax issues.	521.50
1/06/23	GHM	.50	Attended Tax Team call re report revisions.	720.00
1/06/23	GHM	1.20	Revised tax section of report.	1,728.00
1/06/23	GHM	.80	Reviewed Lior Koren interview summary and revised same.	1,152.00
1/06/23	GHM	.80	Reviewed C. Steege draft comments and revisions.	1,152.00
1/06/23	MMR	.60	Reviewed and commented on L. Koren flash summary.	858.00
1/06/23	MMR	.50	Meeting with G. Morse and S. Gillis re report.	715.00
1/06/23	SRG	.50	Met with M. Root and G. Morse re Report.	480.00
1/06/23	SRG	.60	Prepared summary of witness interview.	576.00
1/06/23	EL	1.30	Reviewed interview meeting notes to identify requests for documents and information.	968.50

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1/06/23	TJP	.10	Researched specialized databases for requested information for S. Gillis.	42.00
1/09/23	GHM	.50	Telephone call re tax issues in report to finalize (partial).	720.00
1/09/23	GHM	.70	Met with M. Root and S. Gillis re report.	1,008.00
1/09/23	MMR	.70	Meeting with tax team to discuss report.	1,001.00
1/09/23	SRG	2.80	Conducted research regarding sales and use taxes and VAT.	2,688.00
1/09/23	SRG	.70	Met with M. Root and G. Morse regarding Report.	672.00
1/09/23	TJP	.10	Researched specialized databases for requested information for S. Gillis.	42.00
1/10/23	GHM	1.20	Reviewed draft report.	1,728.00
1/10/23	MMR	.60	Researched re tax issue relevant to report.	858.00
1/10/23	SRG	1.00	Conducted research for tax section of Report.	960.00
1/10/23	EL	.70	Drafted summary of notable tax custodian documents from Production 11.	521.50
1/11/23	JPW	1.30	Researched specialized databases to obtain documents for S. Gillis (#29613)	546.00
1/11/23	GHM	.50	Reviewed issues in finalizing report.	720.00
1/11/23	MMR	.80	Researched re tax law issue for report.	1,144.00
1/11/23	SRG	.50	Conducted research for tax section of Report.	480.00
1/11/23	TJP	.10	Researched specialized databases for requested information for S. Gillis.	42.00
1/12/23	MMR	.80	Worked on tax specific document issues in connection with report draft.	1,144.00
1/12/23	EL	.30	Searched Relativity database to identify US Tax Manager job description per S. Gillis request.	223.50
1/13/23	GHM	.50	Reviewed A. Sexton comments on draft report.	720.00
1/13/23	GHM	.80	Telephone call with A. Sexton re draft report.	1,152.00
1/13/23	GHM	.50	Telephone call with tax team re edits to report from call with A. Sexton.	720.00

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1/13/23	MMR	.50	Communicated with tax group re updates to report.	715.00
1/13/23	SRG	.80	Met with Debtor's counsel and G. Morse re tax section of Report.	768.00
1/15/23	GHM	2.20	Revised draft report.	3,168.00
1/16/23	GHM	1.20	Reviewed final version of draft report; reviewed 2022 GA exemption certificates as reported in draft.	1,728.00
1/16/23	GHM	.80	Reviewed Lior Koren second interview notes and draft update for file.	1,152.00
1/16/23	SRG	.20	Met with G. Morse regarding Report.	192.00
1/16/23	SRG	.30	Summarized witness interview.	288.00
1/17/23	SRG	.10	Communicated with M. Root regarding Report sources.	96.00
1/18/23	SRG	.50	Communicated with M. Root regarding tax section of Report.	480.00
1/19/23	GHM	2.50	Revised report and worked on factual issues.	3,600.00
1/19/23	SRG	.40	Communicated with M. Root and G. Morse re tax section of Report.	384.00
1/20/23	MMR	.30	Reviewed factual issues to confirm for report relating to tax.	429.00
1/20/23	SRG	.40	Conducted research for tax section of Report.	384.00
1/23/23	GHM	.80	Reviewed new introductory paragraph and revised same.	1,152.00
1/23/23	SRG	.10	Communicated with E. Levy regarding Report sources.	96.00
1/23/23	EL	.10	Reviewed Relativity database to identify US Tax Manager job description document per request of S. Gillis.	74.50
1/24/23	GHM	.80	Reviewed debtors deferred tax asset/liability schedule.	1,152.00
1/24/23	SRG	.40	Communicated with M. Root regarding tax section of Report.	384.00
1/26/23	GHM	2.50	Reviewed edits to Tax draft; revise same.	3,600.00
1/26/23	SRG	.80	Communicated with M. Root regarding tax section of Report.	768.00

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1/27/23	GHM	.50	Revised footnote on VAT based on A. Sexton response to email.	720.00
1/27/23	GHM	.60	Reviewed V. Lazar email re Celsius UK continuing asset ownership impact on VAT.	864.00
1/27/23	GHM	.20	Drafted email to A. Sexton re VAT impact.	288.00
1/27/23	MMR	1.50	Telephone conference with tax team to finalize report section.	2,145.00
1/27/23	SRG	1.50	Met with G. Morse and M. Root regarding Report.	1,440.00
1/29/23	GHM	.80	Reviewed final edits re style to draft.	1,152.00
1/30/23	GHM	1.20	Revised final report tax section.	1,728.00
		63.80	PROFESSIONAL SERVICES	\$ 75,646.00

SUMMARY OF TAX LAW COMPLIANCE

NAME	HOURS	RATE	TOTAL
GAIL H. MORSE	28.00	1,440.00	40,320.00
MELISSA M. ROOT	9.00	1,430.00	12,870.00
SOLANA R. GILLIS	14.00	960.00	13,440.00
ETHAN M. LEVY	11.20	745.00	8,344.00
JAMES P. WALSH	1.30	420.00	546.00
TRICIA J. PEAVLER	.30	420.00	126.00
TOTAL	63.80		\$ 75,646.00

MATTER 10101 TOTAL \$ 75,646.00

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UTILITY OBLIGATIONS**MATTER NUMBER - 10119**

Date	Category	Hours	Description	Amount
1/01/23	EMS	.40	Reviewed new docket entries related to mining scope.	496.00
1/02/23	XCS	.40	Reviewed Core Scientific employee deposition transcripts.	344.00
1/03/23	EMS	.90	Revised mining-related document requests.	1,116.00
1/03/23	EMS	.10	Reviewed relevant new docket entries.	124.00
1/03/23	XCS	2.90	Compiled documents referenced in draft report into folder for review.	2,494.00
1/03/23	XCS	.70	Drafted final requests to Debtors for documents and answers to outstanding questions.	602.00
1/03/23	XCS	.30	Drafted requests to third party.	258.00
1/04/23	VEL	1.00	Meeting with Huron re mining valuation, assumptions.	1,735.00
1/04/23	EMS	1.00	Participated in call with Huron and team re utility obligation schedules.	1,240.00
1/04/23	EMS	.50	Reviewed analysis of new utility obligation documentation received from Celsius.	620.00
1/04/23	SMS	.60	Participated in Teams conference with V. Lazar, L. Raiford, and Huron team re mining valuation.	630.00
1/04/23	XCS	.50	Reviewed all case notes and affixed privileged and confidential warnings on them.	430.00
1/04/23	XCS	.10	Conferred with E. Savner re edits to draft report before meeting with Huron Consulting for use during meeting.	86.00
1/04/23	XCS	.40	Compiled summary of requests made to Debtors related to utility-focused investigative workstream.	344.00
1/04/23	XCS	2.50	Reconciled current Huron Consulting spreadsheet tracking payments with recently received spreadsheets from Debtors detailing payments made and withheld invoiced amounts.	2,150.00
1/04/23	XCS	1.00	Conferred with Huron Consulting with E. Savner re appendices to report.	860.00
1/04/23	XCS	.20	Conferred with Huron Consulting and E. Savner re newly received materials from Debtors.	172.00

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1/04/23	XCS	3.10	Reviewed documents on relativity re utility-focused investigative workstream.	2,666.00
1/05/23	EMS	1.50	Reviewed prepayment analysis and incorporated same into report draft.	1,860.00
1/05/23	EMS	.20	Reviewed correspondence and relevant new docket entries.	248.00
1/05/23	EMS	.20	Met with C. Shier re investigation planning.	248.00
1/05/23	XCS	.10	Conferred with Huron Consulting and E. Savner re newly received materials from Debtors.	86.00
1/05/23	XCS	.20	Conferred with E. Savner for biweekly check-in for utility-focused investigative workstream.	172.00
1/05/23	XCS	.40	Added additional documents to document compilation for report draft.	344.00
1/05/23	XCS	.40	Created tracker for outstanding document requests and logged received requests.	344.00
1/05/23	XCS	4.60	Reviewed documents on relativity re utility-focused investigative workstream.	3,956.00
1/06/23	EMS	.20	Reviewed relevant new docket entries.	248.00
1/06/23	XCS	9.20	Reviewed documents on relativity re utility-focused investigative workstream.	7,912.00
1/06/23	XCS	3.80	Edited utility-focused investigative workstream investigative report.	3,268.00
1/06/23	XCS	.20	Conferred with C. Steege and E. Savner re treatment of payment obligations pre-petition and post-petition.	172.00
1/08/23	EMS	.30	Corresponded with team re report issue.	372.00
1/09/23	VEL	.40	Reviewed preliminary mining valuation, methodology.	694.00
1/09/23	VEL	.90	Reviewed S-1 re background on mining, size of investment, valuation issues.	1,561.50
1/09/23	EMS	1.00	Reviewed correspondence re cite checking and assignments.	1,240.00
1/09/23	EMS	.40	Met with Huron re Celsius valuation.	496.00

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1/09/23	XCS	.20	Conferred with E. Savner for biweekly check-in for utility-focused investigative workstream.	172.00
1/09/23	XCS	9.80	Verified all entries in report appendices prepared by Huron Consulting for utility-focused investigative workstream against underlying documentation for accuracy.	8,428.00
1/10/23	XCS	.30	Updated document tracking outstanding requests to Debtors to reflect newly received documents.	258.00
1/10/23	XCS	3.20	Updated folder of all cited documents to include additional cited documents and citation format used in report.	2,752.00
1/10/23	XCS	.50	Conferred with K. Fintel re checking monetary amounts in report draft against Huron Consulting-created appendices.	430.00
1/10/23	XCS	.30	Conferred with Huron Consulting re edits to appendices to report draft.	258.00
1/11/23	VEL	.40	Meeting with S. Pillay, E. Savner, C. Steege re review of section and update re mining status.	694.00
1/11/23	EMS	.40	Met with Examiner re status of mining report section.	496.00
1/11/23	EMS	.20	Reviewed correspondence and relevant new docket entries.	248.00
1/11/23	SMS	.30	Participated in Zoom conference with Examiner, C. Steege, V. Lazar, and E. Savner re mining investigation status and strategy for report section.	315.00
1/11/23	XCS	.50	Conferred with K. Fintel re checking monetary amounts in report draft against Huron Consulting-created appendices.	430.00
1/13/23	EMS	.90	Reviewed calculations of utility obligations owed and paid.	1,116.00
1/17/23	XCS	2.60	Created final spreadsheet identifying and classifying documents cited in report draft and corresponding appendices for utility-focused investigative workstream.	2,236.00
1/17/23	XCS	.20	Conferred with C. Steege, E. Savner, and the Examiner re edits to report draft.	172.00
1/17/23	XCS	.20	Conferred with P. Sailer re document citation list for draft report.	172.00

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1/18/23	XCS	.80	Revised final cited documents list.	688.00
1/18/23	XCS	5.50	Reviewed new mining-related documents from Debtors' new data room.	4,730.00
1/19/23	XCS	.80	Reviewed newly received documents from Debtors re missing information from draft report.	688.00
1/19/23	XCS	.20	Conferred with E. Savner re remaining missing information needed from Debtors.	172.00
1/19/23	XCS	3.60	Reviewed new mining-related documents from Debtors' new data room.	3,096.00
1/19/23	KBS	.40	Reviewed document production re mining rigs and corresponded with E. Savner re same.	504.00
1/20/23	XCS	.20	Conferred with E. Savner and C. Steege re rig deployment at third-party sites in 2022.	172.00
1/21/23	XCS	.30	Conferred with E. Savner re updates to draft report.	258.00
1/21/23	XCS	1.20	Reviewed new spreadsheet received from Debtors for use in calculating missing quantities in report and calculated missing quantities.	1,032.00
1/24/23	XCS	.20	Conferred with S. Gillis and M. Root re location of third-party rig deployments in 2022.	172.00
1/24/23	XCS	.80	Edited utility-focused investigative report draft.	688.00
		74.60	PROFESSIONAL SERVICES	\$ 69,965.50

SUMMARY OF UTILITY OBLIGATIONS

NAME	HOURS	RATE	TOTAL
VINCENT E. LAZAR	2.70	1,735.00	4,684.50
KAYVAN B. SADEGHI	.40	1,260.00	504.00
EMILY M. SAVNER	8.20	1,240.00	10,168.00
SARA M. STAPPERT	.90	1,050.00	945.00
COURTNEY B. SHIER	62.40	860.00	53,664.00
TOTAL	74.60		\$ 69,965.50

MATTER 10119 TOTAL \$ 69,965.50

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REPORT PREPARATION AND DRAFTING**MATTER NUMBER - 10127**

1/01/23	LEP	6.40	Drafted appendix of key representations and corresponded re same.	6,336.00
1/01/23	LSR	2.90	Revised reports section on whitepaper and CEL utility/value.	3,741.00
1/01/23	LSR	1.70	Drafted report section on failed AM Ventures purchase of CEL.	2,193.00
1/01/23	LSR	.70	Revised report section on initial coin offering.	903.00
1/01/23	LSR	2.00	Revised sections on early days marketing to customers.	2,580.00
1/01/23	EMS	1.60	Reviewed and proposed edits to report appendices.	1,984.00
1/01/23	RBS	2.50	Drafted report sections.	2,150.00
1/01/23	XCS	3.70	Revised investigative report.	3,182.00
1/02/23	VEL	.30	Emails with S. Weiss re comments on background section, UK.	520.50
1/02/23	VEL	3.00	Prepared solvency section.	5,205.00
1/02/23	LEP	3.00	Conference with J&B attorneys re report draft, revising and editing same.	2,970.00
1/02/23	MMR	1.50	Reviewed interview notes in connection with working on updates and edits to report draft section on tax.	2,145.00
1/02/23	LSR	2.50	Revised report sections re history of net interest margin and deployment strategies.	3,225.00
1/02/23	LSR	3.00	Call with Team 7 re C. Steege revisions to report and needed follow-up.	3,870.00
1/02/23	LSR	1.40	Call with Huron re updates to insolvency analysis.	1,806.00
1/02/23	LSR	2.50	Drafted write-up of potential CEL manipulation.	3,225.00
1/02/23	LSR	.60	Reviewed updated outline of insolvency section.	774.00
1/02/23	SFW	3.00	Met with A. Cooper, K. Sadeghi, L. Raiford, and L. Pelanek re revisions to Final Report.	3,720.00
1/02/23	SFW	6.80	Revised sections of Final Report.	8,432.00

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1/02/23	PBS	.90	Conferred with team regarding report revisions.	994.50
1/02/23	PBS	3.60	Revised report sections related to CEL token and company loan behavior.	3,978.00
1/02/23	EMS	1.50	Revised draft report.	1,860.00
1/02/23	ARC	2.00	Reviewed C. Steege comments and edits to draft report.	2,480.00
1/02/23	ARC	.30	Reviewed draft report section re solvency and conferred with V. Lazar and L. Raiford re same.	372.00
1/02/23	ARC	3.00	Met and conferred with S. Weiss, K. Sadeghi, L. Raiford and L. Pelanek re revisions to report.	3,720.00
1/02/23	RBS	8.60	Drafted report sections.	7,396.00
1/02/23	KBS	2.60	Call with Jenner team regarding revisions to report (partial).	3,276.00
1/02/23	NSJ	2.50	Revised corporate entity section of the draft final report to address comments from V. Lazar.	1,862.50
1/03/23	CS	.60	Reviewed materials re Core Scientific re mining sections of report.	1,278.00
1/03/23	CS	.80	Met with Jenner team re organization/analysis.	1,704.00
1/03/23	VEL	.40	Revised solvency section re additional data.	694.00
1/03/23	LEP	3.80	Revised and edited draft, adding citations and new sections.	3,762.00
1/03/23	MMR	2.10	Revised and added sections to portions of final report.	3,003.00
1/03/23	MMR	1.00	Participated in team meeting to discuss report drafting and timeline.	1,430.00
1/03/23	LSR	1.70	Continued write-up of history of CEL buybacks.	2,193.00
1/03/23	LSR	1.40	Call with Team 2 and Huron re financial analysis for final report.	1,806.00
1/03/23	LSR	1.90	Follow up call with Huron re insolvency and mining analysis.	2,451.00
1/03/23	LSR	2.50	Revised report in light of follow up call with Huron re insolvency and mining analysis.	3,225.00
1/03/23	SFW	4.50	Revised sections of Final Report.	5,580.00

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1/03/23	SFW	.80	Met with Jenner team re Final Report plan.	992.00
1/03/23	PBS	2.70	Revised report with additions and changes from crypto team.	2,983.50
1/03/23	PBS	2.40	Revised report section on investigative steps.	2,652.00
1/03/23	EMS	2.60	Revised portions of report draft and discussed next steps for report finalization with Huron and C. Shier.	3,224.00
1/03/23	SMS	.80	Participated in Examiner team Zoom conference re Report finalizing strategy.	840.00
1/03/23	ARC	1.30	Revised draft report.	1,612.00
1/03/23	ARC	.80	Conferred re report drafting process with Examiner, S. Weiss, C. Steege, M. Root, S. Stappert and J. Nicholas.	992.00
1/03/23	SMC	.10	Reviewed email from P. Sailer explaining Cited Documents Chart project.	96.00
1/03/23	SMC	3.90	Prepared spreadsheet logging confidentiality designations for sources cited in final report.	3,744.00
1/03/23	SRG	2.10	Revised tax portion of Report.	2,016.00
1/03/23	SRG	.60	Revised summary of Report sources.	576.00
1/03/23	MAO	8.10	Drafted final report.	8,950.50
1/03/23	RBS	9.40	Drafted report sections re crypto analysis.	8,084.00
1/03/23	EEPE	2.70	Continued revising draft report section re CEL creation and manipulation.	2,835.00
1/03/23	AXHB	3.90	Responded to comments and made revisions to section of Examiner's Final Report regarding the period in which Debtor's company growth exceeded its operational capabilities.	3,354.00
1/03/23	AXHB	1.60	Reviewed key documents circulated by S. Pelanek during final week of December 2022.	1,376.00
1/03/23	AXHB	1.00	Added descriptions of key documents to shared internal spreadsheet for use in drafting Examiner Final Report.	860.00
1/03/23	XCS	1.10	Compiled list of all documents cited in report for master document tracker.	946.00

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1/03/23	KBS	.50	Revised section of draft report and corresponded with Mining team re same.	630.00
1/03/23	NSJ	.30	Reviewed S. Weiss's edits to AMA process section.	223.50
1/03/23	NSJ	.50	Reviewed comments and documents from V. Lazar re corporate entities section of draft report.	372.50
1/03/23	NSJ	.40	Provided S. Weiss and L. Pelanek revised language for section of final report on AMA revision process.	298.00
1/03/23	NSJ	1.20	Drafted part of and revised part of intro section of draft final report, related to the rise and fall of crypto asset prices.	894.00
1/03/23	NSJ	.80	Attended Celsius Report Finalizing Team Meeting.	596.00
1/04/23	CS	1.50	Reviewed Ponzi research and prepare email re same re structure of report.	3,195.00
1/04/23	CS	.20	Telephone conference with M. Root re tax section of report.	426.00
1/04/23	CS	.80	Reviewed Earn decision re impact on report drafting.	1,704.00
1/04/23	VEL	1.50	Updated liquidity insert.	2,602.50
1/04/23	MMR	2.20	Reviewed and commented on Team 7 draft.	3,146.00
1/04/23	MMR	1.60	Completed revisions to tax section of report and circulate to group.	2,288.00
1/04/23	MMR	.20	Telephone conference with C. Steege re tax section.	286.00
1/04/23	LSR	4.10	Revised financial condition section of report.	5,289.00
1/04/23	LSR	.30	Reviewed Huron update on status of demonstratives for report.	387.00
1/04/23	LSR	1.60	Commented on drafts of report.	2,064.00
1/04/23	LSR	.70	Call with Huron re status of mining analysis.	903.00
1/04/23	SFW	4.60	Revised sections of Final Report.	5,704.00
1/04/23	PBS	2.90	Revised final report based on crypto analysis and analysis of new productions.	3,204.50
1/04/23	EMS	3.70	Revised report draft.	4,588.00

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1/04/23	ARC	3.40	Revised draft report.	4,216.00
1/04/23	SMC	.10	Reviewed cited documents chart to ensure addition of Team 7 sources.	96.00
1/04/23	SRG	.50	Revised tax section of Report.	480.00
1/04/23	RBS	3.10	Drafted report sections re crypto background.	2,666.00
1/04/23	EEPE	.70	Continued revising draft report section re CEL creation and manipulation.	735.00
1/04/23	AXHB	2.60	Incorporated additional information from notes from Examiner interview of Debtor employee into section of draft Examiner's Final Report related to Debtor's development of risk policies and procedures.	2,236.00
1/04/23	AXHB	.90	Incorporated information into draft Final Examiner Report on topic of Debtor's approach to modeling the company's liquidity reserve and outflow.	774.00
1/04/23	XCS	1.70	Revised draft report re mining.	1,462.00
1/04/23	NSJ	.80	Updated final report style guide.	596.00
1/05/23	CS	6.50	Revised tax report section.	13,845.00
1/05/23	VEL	.40	Emails with report drafting teams re preliminary liquidity conclusions, report theme.	694.00
1/05/23	MMR	1.80	Reviewed and commented on sections of report.	2,574.00
1/05/23	MMR	.50	Reviewed C. Steege comments to tax section of report.	715.00
1/05/23	MMR	1.10	Reviewed Team 7 customer reps section.	1,573.00
1/05/23	MMR	.50	Participated in meeting with S. Weiss regarding final report drafting.	715.00
1/05/23	LSR	2.00	Updated section on evolution of committees and internal risk analysis.	2,580.00
1/05/23	LSR	1.00	Drafted section re evolution of deployment activities.	1,290.00
1/05/23	LSR	2.10	Revised report sections on tracking deployments, and liquidity.	2,709.00
1/05/23	LSR	.40	Call with C. Steege re report status.	516.00
1/05/23	LSR	2.10	Revised final report.	2,709.00

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1/05/23	SFW	6.30	Revised sections of Final Report.	7,812.00
1/05/23	SFW	.50	Drafted schedule for Examiner team for Final Report.	620.00
1/05/23	SFW	.50	Met with M. Root re logistics of Final Report.	620.00
1/05/23	PBS	2.90	Incorporated associate edits into crypto analysis sections and revised same.	3,204.50
1/05/23	EMS	.50	Reviewed edits to report draft.	620.00
1/05/23	SMC	2.70	Performed cite check on mining section of report.	2,592.00
1/05/23	SRG	.50	Revised tax section of Report.	480.00
1/05/23	MAO	.80	Revised final report.	884.00
1/05/23	AXHB	2.10	Began drafting subsection for Examiner's Final Report addressing impact of Custody and Earn programs on Debtor's finances.	1,806.00
1/05/23	AXHB	3.20	Reviewed key documents from 12/27, 12/29, 12/30, and 12/31 in connection with report drafting.	2,752.00
1/05/23	AXHB	.40	Reviewed updated draft of Final Examiner Report shared by P. Sailer.	344.00
1/05/23	AXHB	1.80	Reviewed key documents from 1/3 and 1/4 in connection with report drafting.	1,548.00
1/05/23	KEF	2.20	Performed cite check of drafted tax section of final report, and conferred with S. Weiss and L. Pelanek re the same.	1,892.00
1/05/23	XCS	.40	Revised excerpt of report draft for S. Weiss re representations to the Examiner.	344.00
1/05/23	XCS	2.30	Revised report draft.	1,978.00
1/05/23	XCS	.40	Conferred with N. John re edits to report draft.	344.00
1/05/23	XCS	.30	Conferred with S. Crook re cite-check of report draft.	258.00
1/05/23	NSJ	.20	Completed updating and sent final report style guide to Celsius full team.	149.00
1/05/23	NSJ	.50	Coordinated with S. Weiss, P. Sailer, C. Shier, and S Gilis regarding conforming draft sections with style guide.	372.50
1/05/23	NSJ	3.90	Revised mining section draft to conform with style guide.	2,905.50

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1/06/23	CS	.60	Revised tax report.	1,278.00
1/06/23	CS	1.10	Attended team meeting re report preparation and strategy.	2,343.00
1/06/23	CS	4.50	Revised mining report.	9,585.00
1/06/23	CS	1.00	Attended meeting with Huron regarding financial analysis and questions (partial).	2,130.00
1/06/23	CS	1.00	Revised introduction Section of the report.	2,130.00
1/06/23	VEL	.30	Reviewed insert re AMAs and tweets, coordination of timing.	520.50
1/06/23	LEP	1.60	Drafted insert on representations re liquidity and growth.	1,584.00
1/06/23	LEP	1.40	Conference re key interview notes, corresponding re same.	1,386.00
1/06/23	MMR	2.20	Revised report sections.	3,146.00
1/06/23	LSR	3.10	Revised final report.	3,999.00
1/06/23	LSR	.50	Call with V. Lazar and Team 2 re report status.	645.00
1/06/23	LSR	1.00	Reviewed key documents for inclusion in report.	1,290.00
1/06/23	LSR	1.00	Call with Huron re key documents for inclusion in report.	1,290.00
1/06/23	LSR	2.20	Reported walkthrough with Huron.	2,838.00
1/06/23	LSR	1.50	Reviewed interview notes with former officer for inclusion in final report.	1,935.00
1/06/23	SFW	6.50	Revised sections of Final Report.	8,060.00
1/06/23	SFW	.80	Met with A. Cooper, L. Raiford, and L. Pelanek re Final Report revisions.	992.00
1/06/23	PBS	1.10	Met with Examiner team regarding drafting revisions to final report.	1,215.50
1/06/23	PBS	2.80	Revised draft report based on comments from partners and associates document compilations.	3,094.00
1/06/23	PBS	2.20	Met with Huron consulting team and Examiner team re report revisions.	2,431.00
1/06/23	EMS	.60	Revised draft report.	744.00

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1/06/23	ARC	2.40	Revised draft report.	2,976.00
1/06/23	ARC	.40	Conferred with S. Weiss, L. Raiford, L. Pelanek, and P. Sailer re report drafting.	496.00
1/06/23	SMC	2.90	Performed cite check on mining section of report.	2,784.00
1/06/23	SRG	3.00	Conducted research for tax section of Report.	2,880.00
1/06/23	MAO	5.10	Edited final report.	5,635.50
1/06/23	MAO	1.10	Conferred with Huron re financial analysis in final report.	1,215.50
1/06/23	MAO	2.30	Conferred with Huron in a separate meeting re the current status of final report, and updating charts and appendices.	2,541.50
1/06/23	RBS	3.60	Drafted report sections.	3,096.00
1/06/23	EEPE	1.70	Continued revising draft report section re CEL creation and manipulation.	1,785.00
1/06/23	AXHB	1.50	Reviewed key documents flagged by partners and updated Team 2 key document spreadsheet.	1,290.00
1/06/23	AXHB	1.90	Revised draft examiner report based on additional Debtor employee interviews.	1,634.00
1/06/23	KEF	4.90	Performed cite check of drafted tax section of final report, and conferred with S. Weiss, L. Pelanek, and S. Gillis re the same.	4,214.00
1/06/23	KEF	.20	Conferred with E. Savner re additional project to support editing of mining portion of final report, and coordinated meeting to discuss said project for the following week.	172.00
1/06/23	XCS	.20	Conferred with E. Savner and Huron Consulting re edits to appendices to report.	172.00
1/06/23	XCS	.20	Conferred with E. Savner re edits to report draft.	172.00
1/06/23	VEW	6.00	Revised and cite-checked the tax draft of the final report.	5,160.00
1/06/23	KBS	.80	Reviewed current report draft.	1,008.00
1/06/23	NSJ	1.10	Attended Celsius team meeting.	819.50
1/06/23	NSJ	1.70	Revised tax section draft to conform with style guide.	1,266.50
1/06/23	NSJ	.50	Revised Team 7 section draft to conform with style guide.	372.50

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1/06/23	NSJ	1.40	Revised introduction section draft to conform with style guide.	1,043.00
1/06/23	NSJ	1.40	Added missing sources to "Attracting Customers" section of the Team 7 draft.	1,043.00
1/07/23	VEL	.90	Commented on mining and tax sections.	1,561.50
1/07/23	GHM	3.20	Revised draft report re tax section.	4,608.00
1/07/23	LEP	2.10	Revised and edited draft of customer representations section.	2,079.00
1/07/23	MMR	.50	Reviewed edits received from Examiner, team to section in report.	715.00
1/07/23	LSR	5.30	Revised final report re crypto analysis.	6,837.00
1/07/23	LSR	1.50	Worked on CEL manipulation section of final report.	1,935.00
1/07/23	SFW	6.50	Revised sections of Final Report.	8,060.00
1/07/23	EMS	2.30	Revised draft report re mining.	2,852.00
1/07/23	AXHB	1.50	Reviewed notes of Examiner interview of debtor employee from January 5, 2023 and incorporated relevant material into Draft Final Report.	1,290.00
1/07/23	KEF	.30	Reviewed S. Gillis's responses, with additional context and detailing select sources to be included in next iteration of drafted tax section of the final report, provided for ongoing cite checking purposes.	258.00
1/07/23	VEW	1.40	Revised and cite-checked tax draft of the final report.	1,204.00
1/07/23	KBS	2.60	Revised report re crypto tracing.	3,276.00
1/07/23	NSJ	.70	Added A. Cooper's comments to the Team 7 section live draft.	521.50
1/07/23	NSJ	2.30	Revised tax section draft to conform with style guide.	1,713.50
1/07/23	NSJ	1.70	Revised intro section draft to conform with style guide.	1,266.50
1/07/23	NSJ	.50	Added report sources to Team 5 shared folder.	372.50
1/07/23	NSJ	.20	Provided S. Weiss with status update on style guide review and discussed upcoming tasks.	149.00

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1/08/23	CS	12.50	Revised report sections addressing coins, CEL and representations.	26,625.00
1/08/23	VEL	.80	Emails, reviewed documents re mining section EBIDTA and liquidity issues, write-up of valuation.	1,388.00
1/08/23	LEP	.20	Conference with C. Steege re report issues.	198.00
1/08/23	LEP	3.40	Revised and edited report and citations.	3,366.00
1/08/23	LEP	.50	Worked on draft appendix of key representations.	495.00
1/08/23	MMR	.30	Corresponded with team re edits to section of report.	429.00
1/08/23	LSR	6.70	Continued edits of final report.	8,643.00
1/08/23	LSR	2.70	Reviewed Slack channels re CEL buybacks and insider dealings of CEL.	3,483.00
1/08/23	SFW	3.50	Revised sections of Final Report.	4,340.00
1/08/23	SFW	.80	Conferred with S. Pillay and C. Steege re Final Report sections.	992.00
1/08/23	PBS	1.30	Drafted cited documents chart for upcoming final report.	1,436.50
1/08/23	PBS	1.90	Incorporated edits related to crypto analysis section of final report and revised same.	2,099.50
1/08/23	EMS	4.30	Revised report draft and incorporated newly produced documents into draft.	5,332.00
1/08/23	ARC	6.80	Revised draft report.	8,432.00
1/08/23	SRG	4.70	Revised tax section of Report.	4,512.00
1/08/23	RBS	2.30	Drafted report sections.	1,978.00
1/08/23	NSJ	.30	Investigated ownership of Celsius Network Inc. and provided research to S. Weiss.	223.50
1/08/23	NSJ	1.30	Transferred and made additional suggested style guide edits to live version of Tax section draft.	968.50
1/08/23	NSJ	.30	Coordinated with Tax and Mining teams regarding transferring style guide edits to live section draft.	223.50
1/08/23	NSJ	1.00	Addressed S. Weiss comments on the intro section draft, regarding corporate structure and scope of examination and ownership of Celsius Network Inc.	745.00

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1/08/23	NSJ	.10	Addressed S. Pillay comment regarding style guide convention.	74.50
1/08/23	CXW	6.80	Performed cite-check review and analysis of Celsius Mining draft, a component of the final Examiner Report.	5,848.00
1/09/23	CS	10.50	Revised and drafted report.	22,365.00
1/09/23	GHM	.50	Reviewed cites for accounting procedure and reviewed report.	720.00
1/09/23	LEP	3.80	Revised and edited report, drafting proposed conclusion and worked on appendix.	3,762.00
1/09/23	MMR	.80	Reviewed revised version of tax insert to report.	1,144.00
1/09/23	MMR	2.60	Revised Team 2, Team 5 sections of report.	3,718.00
1/09/23	MMR	.50	Telephone conference with C. Steege re report draft.	715.00
1/09/23	MMR	.20	Second telephone call with C. Steege re report drafting issues.	286.00
1/09/23	MMR	1.30	Researched specific sources within report.	1,859.00
1/09/23	LSR	1.20	Reviewed slack channel communications for inclusion into report.	1,548.00
1/09/23	LSR	1.50	Team 2 call re proposed edits to report.	1,935.00
1/09/23	LSR	2.00	Call with Huron re analysis of CEL and Celsius's treatment of same.	2,580.00
1/09/23	LSR	7.60	Drafted sections of report re CEL buybacks.	9,804.00
1/09/23	LSR	.80	Call with A. Cooper re CEL buybacks.	1,032.00
1/09/23	SFW	1.60	Met with A. Cooper, L. Raiford, and K. Sadeghi re Final Report section revisions.	1,984.00
1/09/23	SFW	8.10	Revised sections of Final Report.	10,044.00
1/09/23	CNW	.70	Researched court filings regarding equity ownership of Debtors for final report insert.	836.50
1/09/23	CNW	.30	Email conference with N. John and S. Stappert re final report insert.on equity interests.	358.50
1/09/23	PBS	2.00	Met with Examiner team to discuss Examiner report and potential revisions.	2,210.00

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1/09/23	PBS	.70	Drafted insert for report related to Huron Consulting work.	773.50
1/09/23	PBS	1.60	Revised draft report based on review of edits from associate team.	1,768.00
1/09/23	SMS	.40	Revised draft Final Report introduction, background, and appendices per comments from Examiner, C. Steege, and S. Weiss.	420.00
1/09/23	ARC	1.60	Met with S. Weiss, L. Raiford, K. Sadeghi, P. Sailer and N. John re report drafting process.	1,984.00
1/09/23	ARC	1.30	Revised draft report.	1,612.00
1/09/23	SRG	1.00	Revised list of documents cited in Report.	960.00
1/09/23	SRG	3.50	Revised tax section of Report.	3,360.00
1/09/23	MAO	4.20	Revised final report.	4,641.00
1/09/23	AXHB	4.90	Reviewed notes of recent Examiner interviews of three debtor employees from December 2022 and January 2023; incorporated relevant material into Draft Final Report.	4,214.00
1/09/23	AXHB	.70	Reviewed notes of recent Examiner interviews of three debtor employees from December 2022 and January 2023; incorporated relevant material into Draft Final Report.	602.00
1/09/23	KEF	.50	Attended meeting with E. Savner re cite checking project (for numbers referenced in the mining section of the final report, pulled from and generated using appendices).	430.00
1/09/23	KEF	.90	Reviewed appendices and current draft of the mining section of the report in anticipation for next day's project start.	774.00
1/09/23	XCS	3.20	Revised draft report.	2,752.00
1/09/23	KBS	.20	Corresponded with S. Weiss regarding report revisions.	252.00
1/09/23	KBS	1.60	Call with S. Weiss, L. Raiford, and A. Cooper re report revisions.	2,016.00
1/09/23	NSJ	1.90	Updated key employee's appendix with additional job titles, employees, and interviews.	1,415.50

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1/09/23	NSJ	1.80	Addressed S. Weiss's comments on ownership of Celsius Network, prepared chart using court filings and updated ownership paragraph.	1,341.00
1/09/23	NSJ	.30	Provided chart and description of Celsius ownership to S. Weiss and to T. Martin along with a Series B subscription agreement.	223.50
1/09/23	NSJ	1.10	Transferred suggested edits regarding corporate structure, ownership, and employees to intro section draft of live version.	819.50
1/09/23	NSJ	.10	Provided S. Weiss with definition of smart contract.	74.50
1/09/23	NSJ	.50	Researched information about specific Celsius employee's job titles and dates working for Celsius for inclusion in report.	372.50
1/09/23	NSJ	.60	Discussed Celsius corporate structure in relation to key employees' positions and Celsius migration with S. Stappert.	447.00
1/09/23	NSJ	1.00	Revised Team 7 section draft to conform with style guide.	745.00
1/09/23	NSJ	.10	Researched information on customer.	74.50
1/09/23	NSJ	.60	Coordinated response to S. Weiss's comments on intro section draft with S. Stappert.	447.00
1/09/23	NSJ	.30	Coordinated response to S. Weiss's comments on intro section draft with S. Stappert.	223.50
1/09/23	NSJ	.30	Discussed style guide edits on Team 7 draft with S. Stappert.	223.50
1/09/23	TJP	1.00	Researched specialized databases for requested information for M. Root.	420.00
1/09/23	DOG	1.40	Reviewed draft report and worked on comments re data collection volume, counts and conducted follow up with E-Discovery vendor re size of production volumes inquiry and updated data values and calculations.	826.00
1/10/23	CS	1.00	Attended meeting re report drafting.	2,130.00
1/10/23	CS	1.00	Attended meeting re valuation issues.	2,130.00
1/10/23	CS	.50	Telephone conference with S. Pillay re Mashinsky memo.	1,065.00
1/10/23	CS	.50	Prepared email re report.	1,065.00

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1/10/23	VEL	1.50	Prepared rough draft valuation write-up insert.	2,602.50
1/10/23	MMR	1.00	Participated in report finalizing meeting.	1,430.00
1/10/23	MMR	1.90	Reviewed and provided comment on sections of report.	2,717.00
1/10/23	LSR	1.00	Team call re report status.	1,290.00
1/10/23	LSR	.70	Call with Huron re report status.	903.00
1/10/23	LSR	1.80	Revised Team 7 sections of report.	2,322.00
1/10/23	LSR	.50	Conferred with V. Lazar and A. Cooper re report status.	645.00
1/10/23	SFW	5.80	Revised sections of Final Report.	7,192.00
1/10/23	SFW	1.00	Met with Examiner team re plan for revisions to Final Report.	1,240.00
1/10/23	EMS	1.50	Revised report draft.	1,860.00
1/10/23	SMS	1.00	Participated in Examiner team Zoom conference re Report finalizing strategy.	1,050.00
1/10/23	ARC	1.00	Met with Examiner, S. Weiss, M. Root, C. Steege, S. Stappert and N. John re report drafting and revisions.	1,240.00
1/10/23	ARC	1.60	Revised draft report.	1,984.00
1/10/23	SRG	.70	Revised tax section of Report.	672.00
1/10/23	KEF	1.10	Conferred with C. Shier re cite checking project (re numbers cited in mining section of final report, as pulled from and generated using appendices), and began said project.	946.00
1/10/23	KEF	.30	Conferred with S. Gillis re second cite check of portion of tax section of final report, as well as initial review of the annex (chart).	258.00
1/10/23	XCS	2.80	Edited draft report.	2,408.00
1/10/23	VEW	.20	Emailed additional edits and suggestions re drafting of tax report.	172.00
1/10/23	NSJ	1.00	Attended Celsius report finalizing team meeting.	745.00
1/10/23	NSJ	1.10	Read through Team 7 draft to identify style guide issues and fill in substantive support.	819.50

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1/10/23	NSJ	.80	Revised style guide in accordance with C. Steege comments.	596.00
1/10/23	NSJ	.40	Revised Team 7 draft in accordance with style guide.	298.00
1/11/23	CS	.40	Meeting re finalizing mining section of report.	852.00
1/11/23	VEL	.20	Revised valuation write-up.	347.00
1/11/23	VEL	.30	Reviewed mining draft.	520.50
1/11/23	LEP	.70	Revised draft.	693.00
1/11/23	SFW	5.50	Revised sections of Final Report.	6,820.00
1/11/23	ARC	.30	Conferred with S. Weiss re report drafting and revisions.	372.00
1/11/23	ARC	.30	Conferred with L. Raiford re report drafting and revisions to financial analyses.	372.00
1/11/23	SRG	.20	Revised tax section of Report.	192.00
1/11/23	MAO	9.20	Revised final report.	10,166.00
1/11/23	KEF	2.20	Continued cite checking project re Celsius's costs as included in mining section (pulled from and generated using appendices).	1,892.00
1/11/23	XCS	1.10	Revised draft report.	946.00
1/11/23	NSJ	1.10	Addressed C. Steege's comments in Team 7 section draft.	819.50
1/11/23	NSJ	.20	Updated style guide based on S. Pillay and S. Weiss' comments.	149.00
1/12/23	CS	.60	Meeting re report.	1,278.00
1/12/23	CS	.50	Meeting re tax issues.	1,065.00
1/12/23	CS	.40	Emails re revisions to report.	852.00
1/12/23	VEL	1.10	Reviewed, commented on third party investment section and emails with M. Onibokun re same.	1,908.50
1/12/23	VEL	.40	Revised mining interco loan description in draft report.	694.00
1/12/23	LEP	1.80	Revised and edited report sections, corresponded re same.	1,782.00

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1/12/23	MMR	.50	Meeting with S. Pillay and C. Steege to discuss tax section.	715.00
1/12/23	MMR	1.70	Revised tax section of report.	2,431.00
1/12/23	MMR	.20	Corresponded with K&E regarding report draft.	286.00
1/12/23	MMR	1.50	Revised sections of report.	2,145.00
1/12/23	MMR	.50	Attended call re report preparation.	715.00
1/12/23	SFW	.50	Met with the Examiner, M. Root, C. Steege, and A. Cooper re Final Report schedule.	620.00
1/12/23	SFW	2.80	Revised sections of Final Report.	3,472.00
1/12/23	PBS	.80	Revised draft report based on review of edits from associate team.	884.00
1/12/23	SRG	2.00	Revised tax section of Report.	1,920.00
1/12/23	MAO	5.20	Revised final report.	5,746.00
1/12/23	EEPE	1.70	Continued revising report section re history and development of rate-setting policies.	1,785.00
1/12/23	KEF	1.30	Completed cite checking project, and sent edits and comments along with a cover message with some global findings to E. Savner and C. Shier for review.	1,118.00
1/12/23	NSJ	.30	Revised style guide in accordance with S. Pillay comments.	223.50
1/12/23	NSJ	.20	Reviewed AMA section of final report to determine whether specific AMA editing source was present.	149.00
1/13/23	CS	8.50	Worked on edits to mining draft.	18,105.00
1/13/23	CS	.50	Attended team meeting re report.	1,065.00
1/13/23	CS	1.00	Meeting with Huron re report.	2,130.00
1/13/23	VEL	.40	Updated mining insert for report.	694.00
1/13/23	VEL	.40	Reviewed investment history update, email with M. Onibokun re changes to same.	694.00
1/13/23	MMR	.80	Meeting with K&E to discuss tax section of report.	1,144.00
1/13/23	MMR	1.60	Continued work on report drafting.	2,288.00

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1/13/23	LSR	1.20	Call with Huron re status of analysis needed for final report.	1,548.00
1/13/23	LSR	.80	Prepared for call with Huron re CEL analysis.	1,032.00
1/13/23	LSR	1.10	Call with Huron re CEL analysis.	1,419.00
1/13/23	LSR	.50	Reviewed draft analysis for inclusion in report.	645.00
1/13/23	LSR	1.00	Call with Examiner re report status.	1,290.00
1/13/23	LSR	.50	Follow up with A. Cooper and V. Lazar re report status.	645.00
1/13/23	PBS	1.10	Conferred with Huron Consulting regarding draft revisions.	1,215.50
1/13/23	PBS	.50	Met with Huron to discuss CEL-related report updates (partial attendance).	552.50
1/13/23	PBS	.50	Conferred with report drafting team to discuss revisions and further review.	552.50
1/13/23	PBS	1.00	Conferred with crypto analysis team and Huron to discuss further data incorporation into report and related analysis.	1,105.00
1/13/23	ARC	2.80	Revised draft report to incorporate new information.	3,472.00
1/13/23	ARC	.70	Met with Examiner, C. Steege, S. Weiss, L. Raiford, V. Lazar, M. Root, E. Savner and S. Stappert re matter status and final report.	868.00
1/13/23	SRG	1.50	Revised tax section of Report.	1,440.00
1/13/23	MAO	4.60	Edited final report.	5,083.00
1/13/23	MAO	1.10	Conferred with Huron re financial analysis in final report.	1,215.50
1/13/23	RBS	6.10	Drafted report sections.	5,246.00
1/13/23	KEF	5.40	Performed updated cite check of portion of the tax section for the final report, as well as the annex for the tax section (master chart), and conferred with S. Gillis on select one-off questions re same.	4,644.00
1/13/23	XCS	1.10	Conferred with E. Savner re edits to report draft.	946.00
1/13/23	XCS	.30	Conferred with Huron Consulting re updates to appendices.	258.00

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1/13/23	VEW	2.30	Revised and cite-checked the tax draft of the final report.	1,978.00
1/13/23	KBS	.60	Team meeting with Examiner and Jenner team regarding status and outstanding items for report.	756.00
1/13/23	NSJ	3.50	Revised draft final report in accordance with the style guide.	2,607.50
1/14/23	CS	1.80	Revised Team 7 draft.	3,834.00
1/14/23	CS	1.20	Telephone conference with Team 7 re organization of report.	2,556.00
1/14/23	LEP	1.00	Revised report excerpt.	990.00
1/14/23	LSR	1.30	Team call re status of and edits to final report.	1,677.00
1/14/23	SFW	1.20	Met with the Examiner, A. Cooper, C. Steege, L. Raiford, and K. Sadeghi re Final Report structure.	1,488.00
1/14/23	SFW	4.90	Drafted sections of Final Report.	6,076.00
1/14/23	EMS	4.70	Revised report draft.	5,828.00
1/14/23	ARC	1.20	Conferred with Examiner, C. Steege, S. Weiss, L. Raiford and K. Sadeghi re report revisions.	1,488.00
1/14/23	ARC	4.10	Revised draft report re crypto asset management.	5,084.00
1/14/23	KEF	.30	Finalized tax section and annex cite check, and emailed S. Gillis with edits and comments for each.	258.00
1/14/23	XCS	2.50	Revised draft report.	2,150.00
1/14/23	XCS	.20	Conferred with Huron Consulting and E. Savner re edits to appendices.	172.00
1/15/23	VEL	.70	Edited third party investor section.	1,214.50
1/15/23	LEP	3.70	Edited report draft, adding additional facts and citations.	3,663.00
1/15/23	LSR	1.10	Responded to Examiner inquiries re report.	1,419.00
1/15/23	LSR	2.90	Revised final report.	3,741.00
1/15/23	SFW	5.20	Drafted and edited sections of Final Report.	6,448.00
1/15/23	CNW	.30	Email conference with N. John re 3AC filings for final report.	358.50

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1/15/23	PBS	.80	Conferred with crypto analysis partner team related to report revisions.	884.00
1/15/23	PBS	1.70	Revised crypto analysis report sections based on comments from partner and additions from associates.	1,878.50
1/15/23	ARC	5.90	Revised draft report re crypto asset management.	7,316.00
1/15/23	MAO	6.10	Revised final report.	6,740.50
1/15/23	RBS	3.30	Drafted report sections.	2,838.00
1/15/23	EEPE	3.10	Continued revising report section re history and development of rate-setting policies.	3,255.00
1/15/23	VEW	4.60	Revised and cite-checked the tax draft of the final report.	3,956.00
1/15/23	NSJ	5.50	Addressed outstanding comments in the final report related to substantive support, cite checking, and filling in gaps.	4,097.50
1/15/23	NSJ	.60	Coordinated with C. Wedoff, P. Sailer, S. Stappert, and A. Hemsley regarding addressing outstanding comments in the final report.	447.00
1/16/23	CS	.30	Telephone conference with M. Root re tax edits.	639.00
1/16/23	VEL	.20	Reviewed briefs re insert on 2021 investments.	347.00
1/16/23	LEP	1.40	Revised draft, corresponding re same.	1,386.00
1/16/23	MMR	2.20	Revised draft of report section re tax.	3,146.00
1/16/23	MMR	.30	Telephone call with C. Steege re report.	429.00
1/16/23	MMR	.10	Telephone call with S. Gillis re report.	143.00
1/16/23	MMR	1.50	Reviewed new version of Team 7 section to report.	2,145.00
1/16/23	MMR	.70	Reviewed revised report section.	1,001.00
1/16/23	LSR	3.60	Continued revising final report and responded to client inquiries.	4,644.00
1/16/23	SFW	5.80	Drafted and edited sections of Final Report.	7,192.00
1/16/23	PBS	.90	Managed compilation of document cited chart.	994.50
1/16/23	PBS	1.10	Incorporated edits from expert team into report sections related to crypto.	1,215.50

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1/16/23	PBS	1.10	Addressed comments from partners in report.	1,215.50
1/16/23	EMS	4.80	Revised report draft.	5,952.00
1/16/23	ARC	2.80	Revised draft report sections and analyzed materials re same.	3,472.00
1/16/23	SRG	3.30	Revised tax section of Report.	3,168.00
1/16/23	SRG	.90	Revised list of documents cited in Report.	864.00
1/16/23	MAO	.20	Revised final report.	221.00
1/16/23	RBS	.80	Drafted report sections.	688.00
1/16/23	EEPE	1.40	Continued revising report section re chasing yield.	1,470.00
1/16/23	XCS	2.60	Revised draft report.	2,236.00
1/16/23	KBS	1.20	Revised portion of mining section of report and corresponded with E. Savner re same.	1,512.00
1/16/23	NSJ	.40	Addressed comment related to traditional equity bull markets in 2021.	298.00
1/16/23	NSJ	.50	Coordinated with D. Garcia, P. Sailer, and S. Stappert regarding addressing outstanding comments in the final report.	372.50
1/16/23	NSJ	.10	Updated style guide with item identified by S. Weiss and S. Pillay.	74.50
1/16/23	NSJ	.10	Updated key people appendix with item identified by L. Pelanek.	74.50
1/16/23	NSJ	1.20	Addressed outstanding comments in the final report related to substantive support, cite checking, and filling in gaps.	894.00
1/17/23	CS	2.50	Revised mining draft.	5,325.00
1/17/23	CS	3.20	Revised tax draft.	6,816.00
1/17/23	CS	1.50	Revised Team 7 draft.	3,195.00
1/17/23	VEL	1.90	Commented on CEL, solvency, liquidity draft.	3,296.50
1/17/23	MMR	.30	Telephone call with S. Pillay re tax draft.	429.00
1/17/23	MMR	3.70	Continued reviewing, revising and editing report sections.	5,291.00

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1/17/23	MMR	.60	Revised sources list.	858.00
1/17/23	MMR	2.10	Further restructuring of tax law section of report.	3,003.00
1/17/23	MMR	1.30	Reviewed sources lists for mining/tax.	1,859.00
1/17/23	LSR	2.90	Worked key documents into draft of final report.	3,741.00
1/17/23	LSR	4.50	Revised financial analysis of report.	5,805.00
1/17/23	LSR	1.50	Calls with A. Cooper V. Lazar and Huron re financial analysis of report.	1,935.00
1/17/23	SFW	1.80	Revised sections of Final Report.	2,232.00
1/17/23	SFW	.40	Calls with the Examiner re updates on Final Report.	496.00
1/17/23	SFW	.70	Conferred with P. Sailer, M. Root, and E. Savner re drafts and document lists.	868.00
1/17/23	PBS	1.10	Finalized chart of cited documents for transmission to debtor counsel.	1,215.50
1/17/23	PBS	1.70	Revised report to incorporate new documents and interviews related to risk.	1,878.50
1/17/23	EMS	1.40	Revised report draft and conferred with team re confidentiality review of cited documents.	1,736.00
1/17/23	ARC	1.00	Conferred with V. Lazar and L. Raiford re financial analyses for report.	1,240.00
1/17/23	ARC	2.30	Revised draft report discussions re crypto asset tracking.	2,852.00
1/17/23	ARC	.40	Conferred with P. Sailer and A. Hemley-Bronstein re revisions to draft report.	496.00
1/17/23	SRG	.10	Reviewed draft Report.	96.00
1/17/23	EEPE	3.10	Continued revising report section re chasing yield.	3,255.00
1/17/23	KEF	.50	Conferred with S. Weiss and L. Pelanek re cite check of first portion of drafted final report, including where to locate sources, how to staff task, and how to style certain types of citations not included in the style guide.	430.00
1/17/23	XCS	.80	Revised report draft.	688.00
1/17/23	XCS	3.10	Proofread appendices to report draft.	2,666.00

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1/17/23	NSJ	.80	Updated Key People appendix with additional interviews and current employment status.	596.00
1/17/23	NSJ	.50	Reviewed latest draft of report to address outstanding comments and gaps.	372.50
1/18/23	CS	9.00	Revised tax section of report.	19,170.00
1/18/23	CS	1.00	Attended team meeting re drafting report.	2,130.00
1/18/23	VEL	.40	Revised mining valuation section, description of mining interco.	694.00
1/18/23	VEL	1.00	Revised CEL, liquidity sections of report.	1,735.00
1/18/23	VEL	1.50	Reworked solvency draft section.	2,602.50
1/18/23	LEP	1.70	Reviewed draft and worked on citations.	1,683.00
1/18/23	MMR	.20	Telephone call with C. Steege re report drafting.	286.00
1/18/23	MMR	.80	Revised report.	1,144.00
1/18/23	MMR	5.00	Worked on tax, mining sections of report.	7,150.00
1/18/23	MMR	1.00	Met with team to finalize report.	1,430.00
1/18/23	LSR	3.60	Revised report sections analyzing CEL price support and financial impact.	4,644.00
1/18/23	LSR	.50	Conferred with A. Cooper and V. Lazar re financial analysis.	645.00
1/18/23	LSR	2.50	Conferred with Huron to go over financial analysis for report.	3,225.00
1/18/23	LSR	1.80	Reviewed latest key documents.	2,322.00
1/18/23	SFW	6.50	Revised sections of Final Report.	8,060.00
1/18/23	SFW	1.00	Met with the Examiner and Jenner team re Final Report tasks.	1,240.00
1/18/23	PBS	2.00	Conferred with Huron Consulting and internal crypto analysis team regarding report.	2,210.00
1/18/23	PBS	.40	Conferred with internal crypto analysis team regarding report and revisions.	442.00

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1/18/23	PBS	1.60	Revised draft report based on comments from partners and additions from associate team.	1,768.00
1/18/23	EMS	1.10	Finalized report draft and appendices for review by Debtors.	1,364.00
1/18/23	SMS	1.00	Participated in Examiner team Zoom conference re Report finalizing strategy.	1,050.00
1/18/23	ARC	1.00	Conferred with Examiner, C. Steege, M. Root, S. Weiss, S. Stappert and N. John re report drafting.	1,240.00
1/18/23	ARC	4.70	Revised report sections re liquidity and rate setting.	5,828.00
1/18/23	MAO	3.00	Revised final report.	3,315.00
1/18/23	MAO	2.80	Conferred with Huron re financial analysis in final report.	3,094.00
1/18/23	EEPE	1.10	Continued revising report section re chasing yield.	1,155.00
1/18/23	AXHB	.80	Responded to partner comments in draft Examiner report.	688.00
1/18/23	KEF	.30	Conferred with S. Weiss, L. Pelanek and N. John re formatting questions re cite check and proof assignment.	258.00
1/18/23	KEF	3.40	Began working on cite check and proof of portion of draft final report.	2,924.00
1/18/23	XCS	1.50	Revised draft report.	1,290.00
1/18/23	VEW	.20	Revised and cite-checked the tax draft of the final report.	172.00
1/18/23	NSJ	1.00	Attended Celsius report finalizing team meeting.	745.00
1/18/23	NSJ	.30	Updated style guide based on discussion with S. Pillay, C. Steege, and S. Weiss.	223.50
1/18/23	NSJ	.40	Revised and provided revisions to draft final report, related to key people appendix and public representation section, to S. Weiss.	298.00
1/18/23	NSJ	.60	Provided cite checking information regarding dockets to and answered cite checking questions from K. Fintel.	447.00
1/18/23	NSJ	.10	Provided relevant article to report finalizing team.	74.50
1/18/23	NSJ	.20	Provided cite checking tip and recommendations to I. Abassi.	149.00

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1/19/23	CS	5.00	Revised sales tax section.	10,650.00
1/19/23	CS	1.00	Revised Team 7 report.	2,130.00
1/19/23	CS	.60	Revised mining report.	1,278.00
1/19/23	VEL	2.70	Drafted replacement solvency section re LLC balance sheet issue, interco and CEL valuation.	4,684.50
1/19/23	LEP	2.80	Revised and edited draft, corresponding re same.	2,772.00
1/19/23	MMR	2.80	Continued work on tax section of report.	4,004.00
1/19/23	MMR	2.80	Reviewed revised Team 7 updated report section.	4,004.00
1/19/23	LSR	1.50	Call with Huron re report appendix.	1,935.00
1/19/23	LSR	.80	Jenner team calls re report appendix.	1,032.00
1/19/23	LSR	6.60	Addressed outstanding issues in report.	8,514.00
1/19/23	SFW	1.40	Conferred with cite checking team.	1,736.00
1/19/23	SFW	2.70	Revised sections of Final Report.	3,348.00
1/19/23	PBS	2.20	Revised the current crypto sections of the report per comments from partners.	2,431.00
1/19/23	PBS	.80	Revised document compilation chart.	884.00
1/19/23	EMS	.90	Reviewed new documents provided by Debtors and updated report draft.	1,116.00
1/19/23	ARC	.40	Conferred with Examiner re report drafting.	496.00
1/19/23	ARC	2.20	Revised draft report to incorporate new information.	2,728.00
1/19/23	SMC	2.30	Cite checked Part C of final report.	2,208.00
1/19/23	SRG	3.20	Revised tax section of Report.	3,072.00
1/19/23	MAO	3.30	Revised final report.	3,646.50
1/19/23	AXHB	9.90	Drafted section addressing financial impact of Custody program and concerns about impact of Custody on Debtor's revenue and assets.	8,514.00
1/19/23	KEF	1.00	Reapportioned assignments for cite check and proof in light of added reviewers.	860.00

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1/19/23	KEF	4.00	Continued cite checking and proofing assigned portion of drafted final report (sections I VII.B.1).	3,440.00
1/19/23	KEF	.20	Responded to various questions from other reviewers re the aforementioned assignment.	172.00
1/19/23	XCS	1.70	Revised draft report.	1,462.00
1/19/23	XCS	.60	Edited draft appendices to report draft.	516.00
1/19/23	NSJ	.70	Coordinated cite checking review and system with the cite checking team.	521.50
1/19/23	NSJ	.40	Provided cite checking tips and advice to E. Levy and I. Abbassi.	298.00
1/19/23	NSJ	.80	Updated style guide based on discussion with cite checking team and included additional interviews.	596.00
1/19/23	NSJ	.10	Coordinated style guide review of draft report with S. Weiss.	74.50
1/19/23	NSJ	.30	Discussed Celsius entity naming convention in section of the draft report with S. Weiss.	223.50
1/19/23	EL	3.20	Conducted cite check of report for accuracy and support.	2,384.00
1/19/23	DOG	.30	Reviewed draft report and conducted follow up with S. Weiss re data collection and production summaries for introduction updates.	177.00
1/20/23	CS	1.00	Attended team meeting re report status.	2,130.00
1/20/23	CS	10.00	Revised Team 7 report.	21,300.00
1/20/23	CS	1.00	Revised Tax report.	2,130.00
1/20/23	CS	1.40	Attended Huron meeting.	2,982.00
1/20/23	VEL	.30	Emails with C. Steege, L. Raiford re cap table, explanation of purchases for report.	520.50
1/20/23	VEL	.30	Commented on A. Cooper ponzi overview.	520.50
1/20/23	GHM	1.00	Attended team meeting re report finalization.	1,440.00
1/20/23	LEP	2.10	Compiled witness interview statements by topic and corresponded re same.	2,079.00

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1/20/23	LEP	4.80	Conducted targeted searches to support draft inserts and corresponded re same.	4,752.00
1/20/23	LSR	4.40	Responded to inquiries from C. Steege re report sections.	5,676.00
1/20/23	LSR	1.20	Attended Celsius weekly call with Huron (partial).	1,548.00
1/20/23	SFW	1.00	Met with the Examiner and Jenner team re Final Report tasks.	1,240.00
1/20/23	SFW	2.20	Conferred with Jenner team and resolved various citation and fact issues in Final Report.	2,728.00
1/20/23	PBS	2.10	Compiled associate team edits and revised report per comments from partners.	2,320.50
1/20/23	PBS	1.40	Conferred with internal crypto team and Huron team to discuss new revisions.	1,547.00
1/20/23	PBS	.70	Conferred with report team and Huron group regarding report (partial attendance)	773.50
1/20/23	EMS	.80	Revised report draft in light of additional information provided by Debtors.	992.00
1/20/23	ARC	1.00	Conferred with Examiner, M. Root, V. Lazar, C. Steege, G. Morse, S. Weiss, E. Savner, L. Raiford and S. Stappert re report drafting and investigation updates.	1,240.00
1/20/23	ARC	.50	Conferred with V. Lazar and L. Raiford re report sections concerning solvency and liquidity.	620.00
1/20/23	ARC	1.60	Drafted final report sections.	1,984.00
1/20/23	SMC	3.90	Performed cite check of Part C of final report.	3,744.00
1/20/23	AJK	5.50	Prepared source data classification chart for final report.	5,280.00
1/20/23	MAO	1.00	Revised final report.	1,105.00
1/20/23	MAO	1.20	Conferred with Huron re financial analysis in final report.	1,326.00
1/20/23	RBS	1.70	Drafted report sections.	1,462.00
1/20/23	KEF	7.60	Continued working on cite check and proof of portion of drafted final report (sections I VII.B.1).	6,536.00
1/20/23	VEW	5.50	Revised and cite-checked the tax draft of the final report.	4,730.00

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1/20/23	NSJ	.50	Provided cite checking team instructions on how and where to find relevant tweets and YouTube videos.	372.50
1/20/23	NSJ	.50	Responded to V. Wu's questions regarding cite checking and updated style guide accordingly.	372.50
1/20/23	MDP	2.20	Compiled and organized chart of documents cited in draft report.	1,639.00
1/20/23	EL	2.30	Conducted cite check of report for accuracy and support.	1,713.50
1/20/23	PAP	5.90	Compiled documents referred to in draft report.	4,395.50
1/21/23	CS	4.00	Revised Team 7 report.	8,520.00
1/21/23	LEP	4.60	Conducted targeted searches on NIM calculation and stablecoin.	4,554.00
1/21/23	LEP	2.10	Drafted report section on NIM.	2,079.00
1/21/23	LSR	7.60	Drafted sections of report on whether Celsius used customer funds to pay withdrawals off platform.	9,804.00
1/21/23	LSR	1.00	Call with Huron and A. Cooper and V. Lazar re sections of report on whether Celsius used customer funds to pay withdrawals off platform.	1,290.00
1/21/23	SFW	4.10	Revised sections of Final Report.	5,084.00
1/21/23	CNW	.50	Updated insert on GK8 for Final Report.	597.50
1/21/23	ARC	3.80	Revised draft report, including analysis of liquidity crunch.	4,712.00
1/21/23	SMC	3.50	Cite checked Part C of final report.	3,360.00
1/21/23	VEW	1.70	Revised and cite-checked the draft final report.	1,462.00
1/21/23	MDP	4.10	Compiled and organized chart of documents cited in draft report.	3,054.50
1/21/23	EL	2.80	Conducted cite check of report for accuracy and support.	2,086.00
1/21/23	PAP	2.80	Continued compiling documents referred to in draft report.	2,086.00
1/22/23	LEP	5.70	Worked on finding additional support for report sections, corresponding re same.	5,643.00

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1/22/23	LSR	1.90	Drafted summary of NIM and internal dispute over its calculation.	2,451.00
1/22/23	LSR	2.00	Worked on liquidity analysis.	2,580.00
1/22/23	SFW	4.30	Revised sections of Final Report.	5,332.00
1/22/23	SFW	.70	Conferred with the Examiner re Final Report revisions.	868.00
1/22/23	CNW	.10	Email conference with V. Lazar re UK holdings for Final Report.	119.50
1/22/23	PBS	1.20	Managed report revision process for crypto analysis team.	1,326.00
1/22/23	ARC	2.10	Revised draft report re liquidity and coin availability.	2,604.00
1/22/23	RBS	5.30	Drafted report sections.	4,558.00
1/22/23	NSJ	.40	Responded to V. Wu's questions regarding cite checking and where to find sources.	298.00
1/22/23	EL	2.10	Conducted cite check of report for accuracy and support.	1,564.50
1/23/23	CS	1.00	Revised tax introduction.	2,130.00
1/23/23	CS	.40	Telephone conference with S. Pillay re organization of report.	852.00
1/23/23	CS	3.00	Attended team meeting re report organization and drafting.	6,390.00
1/23/23	CS	2.00	Worked on outline of report.	4,260.00
1/23/23	VEL	2.70	Prepared solvency section revision, update.	4,684.50
1/23/23	VEL	.60	Updated report re valuation methodologies for solvency.	1,041.00
1/23/23	VEL	.60	Commented on slides, analyses from Huron re withdrawal data, net deposits.	1,041.00
1/23/23	VEL	.80	Updated report re migration description.	1,388.00
1/23/23	VEL	.60	Commented on proposed report outline, telephone conference with S. Pillay re same.	1,041.00
1/23/23	VEL	.20	Revised outline.	347.00

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1/23/23	VEL	2.60	Meeting with Huron, Jenner crypto team re analysis of slides for report, additional data needed, follow-up re same.	4,511.00
1/23/23	VEL	3.00	Attended core partner report drafting meeting.	5,205.00
1/23/23	LEP	6.10	Revised appendix, correspondence re same.	6,039.00
1/23/23	MMR	.50	Reviewed and commented on revised tax introduction.	715.00
1/23/23	MMR	3.00	Participated in report planning call.	4,290.00
1/23/23	LSR	1.30	Continued work on liquidity section of report.	1,677.00
1/23/23	LSR	2.60	Telephone conference with Huron re liquidity section of report.	3,354.00
1/23/23	LSR	3.00	Attended Team 7 drafting call.	3,870.00
1/23/23	SFW	5.70	Revised sections of Final Report.	7,068.00
1/23/23	SFW	3.00	Met with the Examiner and Jenner team re Final Report revisions.	3,720.00
1/23/23	CNW	.70	Researched question re coin holdings for Final Report.	836.50
1/23/23	CNW	.20	Corresponded with V. Lazar re coin holding question for Final Report.	239.00
1/23/23	CNW	.20	Email conference with N. John re KeyFi questions for Final Report.	239.00
1/23/23	CNW	.40	Researched file re KeyFi issues for final report.	478.00
1/23/23	PBS	4.40	Revised report based on comments from partners.	4,862.00
1/23/23	PBS	1.20	Conferred with crypto analysis team to discuss upcoming schedule and revisions.	1,326.00
1/23/23	PBS	1.20	Revised documents cited list based on new sections of report.	1,326.00
1/23/23	PBS	3.00	Conferred with report drafting team regarding revisions to crypto report.	3,315.00
1/23/23	EMS	2.10	Reviewed report draft.	2,604.00
1/23/23	SMS	4.50	Reviewed New York Attorney General Fraud Complaint against Mashinsky and current Examiner Report draft for content and consistency.	4,725.00

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1/23/23	SMS	3.00	Participated in Examiner team Zoom conference re Team 7 report drafting, open questions, and strategy.	3,150.00
1/23/23	ARC	3.00	Conferred with Examiner, V. Lazar, C. Steege, L. Raiford, K. Sadeghi, S. Weiss, S. Stappert, P. Sailer and N. Johnson re report revisions.	3,720.00
1/23/23	ARC	.50	Met with L. Raiford, P. Sailer, M. Onibokun, R. Simmons, E. Petry and A. Hemley-Bronstein re follow-up research and drafting assignments.	620.00
1/23/23	ARC	.30	Conferred with Examiner and C. Steege re report organization.	372.00
1/23/23	ARC	.40	Reviewed report sourcing list and corresponded with Debtor's counsel re same.	496.00
1/23/23	ARC	1.00	Drafted report discussion of liquidity issues.	1,240.00
1/23/23	ARC	2.80	Conferred with V. Lazar, L. Raiford and Huron re financial analyses.	3,472.00
1/23/23	SMC	4.90	Cite checked Part C of final report.	4,704.00
1/23/23	SRG	.20	Revised data source classification list.	192.00
1/23/23	SRG	.10	Communicated with K. Fintel regarding Report sources.	96.00
1/23/23	AJK	6.40	Reviewed report citations for accuracy.	6,144.00
1/23/23	MAO	.50	Reviewed correspondence re status of internal report.	552.50
1/23/23	MAO	.50	Conferred with internal team re final report.	552.50
1/23/23	RBS	5.60	Drafted report sections.	4,816.00
1/23/23	EEPE	.50	Conferred with Team 2 re report revision assignments.	525.00
1/23/23	AXHB	.50	Met with A. Cooper, R. Simmons, P. Sailer, E. Petry, L. Raid, K. Sadeghi, M. Onibokun to review outstanding questions related to final Examiner Report.	430.00
1/23/23	KEF	7.30	Continued working on cite check and proof of portion of drafted final report (sections I to VII.B.1); conferred with N. John re select missing sources, and reviewed such sources as sent by N. John, in order to complete the same.	6,278.00
1/23/23	VEW	3.70	Revised and cite checked final report.	3,182.00

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1/23/23	KBS	3.00	Meeting with Jenner team and Huron re report drafting and outstanding items.	3,780.00
1/23/23	NSJ	.60	Assisted S. Crook in locating sources for cite checking.	447.00
1/23/23	NSJ	1.50	Addressed outstanding comments and action items from the core partner meeting.	1,117.50
1/23/23	NSJ	.20	Coordinated cite checking transfers with S. Weiss.	149.00
1/23/23	NSJ	.20	Coordinated with C. Wedoff regarding determining KeyFi loss amount.	149.00
1/23/23	NSJ	.20	Provided P. Sailer with key file related to reward rates.	149.00
1/23/23	NSJ	.20	Addressed cite check format issue from A. Kanavy.	149.00
1/23/23	NSJ	.10	Discussed location of certain AMAs with C. Woods.	74.50
1/23/23	NSJ	3.00	Attended Celsius Report Core Partner Meeting.	2,235.00
1/23/23	EL	5.40	Conducted cite checks of draft report for accuracy and support.	4,023.00
1/23/23	DOG	.30	Reviewed data room for supporting cites to draft report per N. John request and prepared report re same.	177.00
1/24/23	CS	.50	Participated in team meeting re report.	1,065.00
1/24/23	CS	.40	Emails re organization or report.	852.00
1/24/23	CS	.60	Worked on appendix re public representations.	1,278.00
1/24/23	VEL	.60	Meeting with T. Martin re revisions to financial analysis, solvency conclusions.	1,041.00
1/24/23	VEL	.50	Call with S. Pillay, T. Martin, A. Cooper re wallet and ICO data, report impact.	867.50
1/24/23	VEL	1.40	Reviewed draft financials with T. Martin and team, commented on same.	2,429.00
1/24/23	VEL	1.50	Analyzed interco account issue and supporting documents, ramifications for solvency analysis.	2,602.50
1/24/23	VEL	1.00	Reworded Network US entity solvency description.	1,735.00
1/24/23	VEL	.60	Meeting with T. Martin re interco accounting issue, alternative valuation methodology.	1,041.00

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1/24/23	VEL	.40	Revised interco section per additional information.	694.00
1/24/23	VEL	.50	Reviewed impact of staggered CEL valuations, chart, emails with T. Martin re same.	867.50
1/24/23	VEL	.30	Commented on liquidity introduction.	520.50
1/24/23	LEP	.30	Met with M. Boyer re appendix.	297.00
1/24/23	LEP	2.10	Revised appendix.	2,079.00
1/24/23	LEP	4.70	Drafted insert re stablecoin.	4,653.00
1/24/23	LEP	1.20	Worked on citations and insert re investigation procedure.	1,188.00
1/24/23	LEP	1.10	Conferred with L. Raiford and researched re CEL buybacks.	1,089.00
1/24/23	MMR	2.20	Continued work on report edits and review.	3,146.00
1/24/23	MMR	.80	Reviewed tax section of report for submission to team.	1,144.00
1/24/23	MMR	1.00	Participated in meeting to coordinate re report preparation.	1,430.00
1/24/23	LSR	3.20	Continued to edit report.	4,128.00
1/24/23	LSR	2.50	Further call with Huron re status of financial analysis and limitations of data.	3,225.00
1/24/23	LSR	2.30	Drafted summary of Celsius stablecoin use.	2,967.00
1/24/23	LSR	2.00	Revised section on CEL buybacks.	2,580.00
1/24/23	LSR	2.30	Revised section on liquidity.	2,967.00
1/24/23	SFW	7.10	Revised sections of Final Report.	8,804.00
1/24/23	SFW	.50	Met with the Examiner and Jenner team re Final Report revisions.	620.00
1/24/23	CNW	.80	Researched intercompany liability questions for Final Report.	956.00
1/24/23	CNW	.20	Telephone conference with V. Lazar re intercompany liability question.	239.00
1/24/23	CNW	.30	Further email conference with N. John re KeyFi issues.	358.50

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1/24/23	CNW	.50	Summarized KeyFi pleadings and testimony for Final Report.	597.50
1/24/23	PBS	3.20	Revised draft report sections based on new document productions and interviews with client employees.	3,536.00
1/24/23	EMS	1.40	Reviewed report and appendix revisions in light of new material produced by Debtors.	1,736.00
1/24/23	SMS	.50	Participated in Examiner team Zoom conference re Report finalizing strategy.	525.00
1/24/23	SMS	1.50	Reviewed New York Attorney General Fraud Complaint against Mashinsky and current Examiner Report draft for content and consistency.	1,575.00
1/24/23	ARC	.50	Met with Examiner, C. Steege, M. Root, S. Weiss, L. Raiford and S. Stappert re report drafting.	620.00
1/24/23	ARC	.50	Conferred with Examiner, L. Raiford, K. Sadeghi, V. Lazar and C. Steege re report organization.	620.00
1/24/23	ARC	5.80	Revised draft report.	7,192.00
1/24/23	SMC	2.30	Completed cite check of Part C of final report.	2,208.00
1/24/23	SRG	1.60	Revised tax section of Report.	1,536.00
1/24/23	MAO	2.40	Edited final report.	2,652.00
1/24/23	RBS	11.20	Drafted report sections.	9,632.00
1/24/23	EEPE	4.20	Revised report sections re rate-setting and deployment challenges.	4,410.00
1/24/23	AXHB	1.50	Reviewed documents in response to partner comments on draft of Final Examiner Report and made responsive revisions.	1,290.00
1/24/23	KEF	7.10	Continued working on cite check and proof of portion of drafted final report (sections I to VII.B.1); conferred with cite checking team re citation naming conventions.	6,106.00
1/24/23	XCS	.30	Edited appendices to utility-focused investigative report draft.	258.00
1/24/23	VEW	6.70	Revised and cite-checked final report.	5,762.00
1/24/23	KBS	3.00	Revised sections of report.	3,780.00

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1/24/23	NSJ	.50	Attended Celsius Report Finalizing Team Mtg.	372.50
1/24/23	NSJ	5.40	Updated and transferred cite checking into final report draft.	4,023.00
1/24/23	NSJ	.60	Coordinated and reviewed information provided by C. Wedoff regarding KeyFi loss amount and updated final report accordingly.	447.00
1/24/23	NSJ	.30	Identified substantive support document for K. Fintel as part of cite checking review.	223.50
1/24/23	NSJ	.20	Researched issue related to deleted social media posts.	149.00
1/24/23	NSJ	.40	Discussed cite checking formatting and coding issues with S. Crook and K. Fintel.	298.00
1/24/23	NSJ	.70	Coordinated inputting cite check formatting into the live draft of final report with and provided status update to S. Weiss.	521.50
1/24/23	NSJ	.20	Updated style guide with suggestions from S. Pillay.	149.00
1/24/23	NSJ	.40	Identified files for substantive support for I. Abbasi.	298.00
1/24/23	NSJ	.20	Revised draft final report in accordance with outstanding comments.	149.00
1/24/23	EL	3.20	Conducted cite checks of draft report for accuracy and support.	2,384.00
1/24/23	DOG	.50	Worked on follow up re draft report issues re numbers of redacted or withheld documents and worked on research in database, files and communications with E-Discovery vendor re same.	295.00
1/25/23	CS	2.50	Revised chart re representations.	5,325.00
1/25/23	CS	8.00	Prepared executive summary.	17,040.00
1/25/23	VEL	.50	Meeting, emails with A. Cooper re ponzi analysis, standards, potential report inserts.	867.50
1/25/23	VEL	.30	Edited section XI introduction.	520.50
1/25/23	VEL	.70	Drafted solvency analysis intro, email with T. Martin re same.	1,214.50
1/25/23	VEL	.80	Revised solvency section.	1,388.00

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1/25/23	VEL	.60	Commented on financial exhibits from Huron.	1,041.00
1/25/23	VEL	.40	Revised section going to K&E.	694.00
1/25/23	VEL	1.50	Incorporated Huron, A. Cooper solvency section edits.	2,602.50
1/25/23	VEL	2.30	Revised BTC shortfall, stablecoin, liquidity sections.	3,990.50
1/25/23	LEP	3.30	Revised and edited appendix.	3,267.00
1/25/23	LEP	7.10	Conducted targeted searches, drafted inserts, found citations; corresponded re same.	7,029.00
1/25/23	MMR	.40	Conferred with C. Steege on report status.	572.00
1/25/23	MMR	.30	Revised section of report on information deficiencies.	429.00
1/25/23	MMR	1.30	Reviewed and commented on report sections.	1,859.00
1/25/23	MMR	1.40	Reviewed edits to mining, tax sections of report.	2,002.00
1/25/23	LSR	4.00	Continued to investigate company's use of stablecoin.	5,160.00
1/25/23	LSR	1.50	Call with team re company's use of stablecoin.	1,935.00
1/25/23	LSR	6.10	Revised final report.	7,869.00
1/25/23	LSR	.30	Call with Celsius re CEL information.	387.00
1/25/23	LSR	.50	Reviewed solvency analysis.	645.00
1/25/23	LSR	.50	Revised liquidity analysis.	645.00
1/25/23	SFW	11.50	Revised sections of Final Report.	14,260.00
1/25/23	SFW	.50	Met with the Examiner and A. Cooper re Final Report revisions.	620.00
1/25/23	CNW	.60	Prepared inserts for solvency section of Final Report.	717.00
1/25/23	PBS	.90	Drafted documents cited chart for submission to parties.	994.50
1/25/23	PBS	1.80	Revised crypto sections per comments from partners.	1,989.00
1/25/23	PBS	1.30	Managed revision process of crypto section in final report.	1,436.50
1/25/23	EMS	2.00	Revised draft report section.	2,480.00

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1/25/23	SMS	.60	Updated Examiner's draft Final Report re requested information on employee and customer interviews.	630.00
1/25/23	ARC	.50	Met with Examiner and S. Weiss re revisions to final report.	620.00
1/25/23	ARC	4.60	Analyzed and drafted discussion re liquidity and coin deficits.	5,704.00
1/25/23	ARC	4.60	Revised draft report.	5,704.00
1/25/23	SMC	.80	Revised cite check to Part C of final report.	768.00
1/25/23	AJK	3.30	Revised report citations for accuracy.	3,168.00
1/25/23	RBS	8.40	Drafted report sections.	7,224.00
1/25/23	EEPE	1.10	Revised report section re Celsius business model.	1,155.00
1/25/23	AXHB	.40	Summarized findings from Risk Team postmortem regarding hedging positions.	344.00
1/25/23	KEF	.70	Reviewed draft of mining section of the final report and confirmed figures therein per E. Savner's request.	602.00
1/25/23	XCS	.10	Conferred with E. Savner re coordinating with Word Processing to format utility-focused investigative report draft.	86.00
1/25/23	KBS	.70	Corresponded with mining team re questions for report.	882.00
1/25/23	KBS	2.50	Revised sections of report.	3,150.00
1/25/23	IZA	5.00	Evaluated Celsius report citations for accuracy and support.	3,725.00
1/25/23	NSJ	.80	Organized cite checking review and combined cite checkers work into one master document with all checked cites.	596.00
1/25/23	NSJ	.50	Assisted I. Abbasi in finding sources for cite check.	372.50
1/25/23	NSJ	.40	Coordinated with S. Weiss regarding cite checking background and introduction sections.	298.00
1/25/23	NSJ	.20	Provided S. Weiss edits to final draft based on outstanding items.	149.00
1/25/23	NSJ	.30	Reviewed cite checkers work with respect to addressing specific comments from C. Steege.	223.50

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1/25/23	NSJ	.20	Coordinated with S. Stappert regarding transferring cites.	149.00
1/25/23	NSJ	.40	Transferred cite checkers work to one part of section 7 of final draft.	298.00
1/25/23	NSJ	1.20	Transferred limited sections of cite checkers work into sections 8, 9, and 10 of live draft.	894.00
1/25/23	NSJ	.30	Reviewed background section to address outstanding comments.	223.50
1/25/23	NSJ	.20	Reviewed edits made by L. Raiford to sections of draft report.	149.00
1/25/23	NSJ	.30	Reviewed Celsius and its business model section to address outstanding comments.	223.50
1/25/23	NSJ	3.60	Reviewed public representations section of final report and transferred cites to updated version.	2,682.00
1/25/23	NSJ	.40	Reviewed correspondence between S. Weiss and S. Pillay regarding sending section of final report to Celsius's counsel.	298.00
1/25/23	EL	1.40	Conducted cite checks of report for accuracy and support.	1,043.00
1/25/23	ADK	9.80	Revised Final Report.	12,740.00
1/25/23	DOG	.70	Worked on review of data room for report cites and worked on research in database for tax document count issues for M. Root.	413.00
1/26/23	CS	3.00	Revised Team 7 sections.	6,390.00
1/26/23	CS	10.00	Drafted executive summary.	21,300.00
1/26/23	VEL	1.00	Meeting with Huron, S. Pillay, Jenner team re review of deliverables, open matters, Fireblocks, weekend projects.	1,735.00
1/26/23	VEL	.60	Analysis of Freeze data, Customer/AUM difference and impact on analysis.	1,041.00
1/26/23	VEL	1.20	Updated solvency section re CEL adjustments, US intro, GK8.	2,082.00
1/26/23	VEL	3.00	Reviewed comprehensive working draft re redundancy and missing sections vis-a-vis solvency and collapse section, prepared initial comments to same.	5,205.00

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1/26/23	VEL	.50	Revised liquidity and solvency for corporate identities.	867.50
1/26/23	VEL	.40	Team meeting re report status, open items (partial).	694.00
1/26/23	LEP	.80	Compiled citations for solvency section and corresponded re same.	792.00
1/26/23	LEP	8.60	Drafted inserts on CEL-backed loans, swaps and accredited investors, corresponding re same.	8,514.00
1/26/23	LEP	1.20	Worked on compiling missing citations.	1,188.00
1/26/23	LEP	.60	Conducted targeted searches.	594.00
1/26/23	MMR	3.80	Revised tax section of report following receipt of additional edits, including multiple telephone conferences with members of tax team while doing so.	5,434.00
1/26/23	LSR	4.30	Continued editing report.	5,547.00
1/26/23	LSR	3.10	Edit liquidity analysis.	3,999.00
1/26/23	LSR	1.10	Attended Team 2 meeting re stablecoin analysis.	1,419.00
1/26/23	LSR	.60	Further edits to stablecoin use re same.	774.00
1/26/23	SFW	12.80	Revised sections of Final Report.	15,872.00
1/26/23	PBS	1.40	Drafted documents cited chart for submission to parties.	1,547.00
1/26/23	PBS	2.10	Revised report sections based on comments from partners.	2,320.50
1/26/23	PBS	.80	Managed report revision process with crypto analysis team associates.	884.00
1/26/23	EMS	.50	Coordinated with team re report revisions.	620.00
1/26/23	SMS	.80	Drafted chart for Examiner's Final Report re Celsius equity raises.	840.00
1/26/23	ARC	9.80	Revised draft report and prepared new financial sections.	12,152.00
1/26/23	SMC	.10	Reviewed emails from S. Weiss re report updates.	96.00
1/26/23	SRG	2.00	Revised tax section of Report.	1,920.00
1/26/23	MAO	6.20	Revised final report.	6,851.00
1/26/23	RBS	8.80	Drafted report sections.	7,568.00

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1/26/23	EEPE	1.60	Revised report section re Celsius management.	1,680.00
1/26/23	KEF	2.60	Reviewed draft of mining section of the final report and confirmed figures therein per E. Savner's request.	2,236.00
1/26/23	XCS	.50	Conferred with E. Savner, S. Weiss, and Word Processing re formatting edits for report draft.	430.00
1/26/23	XCS	.70	Revised utility-focused investigative report draft.	602.00
1/26/23	XCS	.40	Conferred with K. Fintel re verifying numbers in utility-focused investigative report draft.	344.00
1/26/23	XCS	.10	Edited citation list for utility-focused investigative report draft.	86.00
1/26/23	KBS	4.50	Reviewed sections of report.	5,670.00
1/26/23	NSJ	3.10	Addressed outstanding comments and missing cites in Section VIII of report.	2,309.50
1/26/23	NSJ	.60	Coordinated review of sections of report with S. Weiss and P. Sailer.	447.00
1/26/23	NSJ	.10	Addressed comment from S. Weiss regarding specific quote in report.	74.50
1/26/23	NSJ	.10	Updated style guide and sent latest draft to A. Kastanek.	74.50
1/26/23	NSJ	1.90	Added in edits to the live draft from T2 associates.	1,415.50
1/26/23	NSJ	.20	Reviewed comments from S. Weiss regarding outstanding report items related to board presentation and Celsius's rates.	149.00
1/26/23	NSJ	.50	Provided S. Weiss cites related to questions regarding Arkham report and ALCO meeting presentation.	372.50
1/26/23	NSJ	.40	Provided instructions and relevant documents to S. Stappert for cite checking transfers.	298.00
1/26/23	NSJ	.10	Addressed M. Root question regarding style guide.	74.50
1/26/23	ADK	3.60	Revised Final Report.	4,680.00
1/27/23	CS	1.20	Attended team report meeting.	2,556.00
1/27/23	CS	.40	Telephone conference with S. Pillay re report.	852.00
1/27/23	CS	.60	Reviewed solvency/liquidity section.	1,278.00

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1/27/23	CS	9.90	Drafted executive summary.	21,087.00
1/27/23	VEL	.30	Reviewed comments on appendices.	520.50
1/27/23	VEL	.20	Emails re cap tables, preparation of summary.	347.00
1/27/23	VEL	1.30	Continued analysis of liquidity position, BTC/Stablecoin inversion.	2,255.50
1/27/23	VEL	.20	Prepared availability chart, email with trustee.	347.00
1/27/23	VEL	.40	Emails with S. Weiss et al re charts, updates on same, follow-up with Huron.	694.00
1/27/23	VEL	.50	Reviewed and commented on mining section.	867.50
1/27/23	VEL	.50	Reviewed and commented on tax section.	867.50
1/27/23	VEL	.40	Telephone conference with G. Morse, M. Root re VAT, edited note re same.	694.00
1/27/23	VEL	.80	Prepared line edits to Huron analyses.	1,388.00
1/27/23	VEL	1.50	Meetings with L. Raiford, A. Cooper, Huron re assessment of \$1.7B loss, analysis of evidence.	2,602.50
1/27/23	VEL	2.00	Revised liquidity, use of customer assets sections.	3,470.00
1/27/23	VEL	.80	Meetings with Huron, A. Cooper, L. Raiford, K. Sadeghi re collateral and loan analysis.	1,388.00
1/27/23	GHM	.80	Reviewed final draft of tax report.	1,152.00
1/27/23	GHM	1.50	Call with tax team re finalizing report.	2,160.00
1/27/23	LEP	1.20	Worked on compiling exhibits.	1,188.00
1/27/23	LEP	10.10	Worked on issues related to report sections.	9,999.00
1/27/23	LEP	.50	Conference with J&B attorneys re report status.	495.00
1/27/23	MMR	1.20	Meeting with report team to coordinate revisions to report.	1,716.00
1/27/23	MMR	6.10	Revised multiple sections of the report.	8,723.00
1/27/23	LSR	1.20	Attended team meeting re edits to final report.	1,548.00
1/27/23	LSR	1.90	Meeting with Huron re appendices to report.	2,451.00

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1/27/23	LSR	1.40	Attended Team 2 calls re report.	1,806.00
1/27/23	LSR	.80	Revised CEL section of report.	1,032.00
1/27/23	LSR	2.40	Worked on stablecoin methodology.	3,096.00
1/27/23	LSR	4.30	Revised final report.	5,547.00
1/27/23	SFW	1.20	Met with the Examiner and Jenner team re Final Report revisions.	1,488.00
1/27/23	SFW	.70	Met with the Examiner and A. Cooper re Final Report revisions.	868.00
1/27/23	SFW	13.60	Revised sections of Final Report.	16,864.00
1/27/23	CNW	.40	Email conference with L. Pelanek re Final Report filing preparation and reviewed draft materials for same.	478.00
1/27/23	PBS	3.90	Revised draft report sections on CEL: token per comments from partners.	4,309.50
1/27/23	PBS	2.10	Drafted documents cited chart for submission to parties.	2,320.50
1/27/23	PBS	1.20	Conferred with report drafting team to discuss revisions.	1,326.00
1/27/23	EMS	3.70	Reviewed updated appendices and revised report draft in light of new information received from Debtors.	4,588.00
1/27/23	SMS	.60	Participated in Examiner team Zoom conference re investigation and report status and strategy (partial).	630.00
1/27/23	ARC	8.50	Revised draft report.	10,540.00
1/27/23	ARC	.70	Met with Examiner and S. Weiss re report.	868.00
1/27/23	SRG	1.80	Revised tax section of Report.	1,728.00
1/27/23	MAO	.60	Revised final report.	663.00
1/27/23	MAO	.50	Conferred with Huron re financial analysis in report.	552.50
1/27/23	RBS	8.20	Drafted report sections.	7,052.00
1/27/23	AXHB	4.10	Reviewed footnotes for accuracy, revised missing footnotes in final Examiner Report.	3,526.00
1/27/23	KEF	.20	Sent communication to S. Weiss re next steps in terms of cite checking and proofing and reviewed follow-up email indicating that team had needed coverage.	172.00

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1/27/23	XCS	.40	Edited appendices to report draft.	344.00
1/27/23	XCS	.80	Edited utility-focused investigative report draft.	688.00
1/27/23	XCS	.10	Conferred with E. Savner re edits to report draft.	86.00
1/27/23	XCS	.10	Conferred with E. Savner re edits to appendices.	86.00
1/27/23	KBS	4.50	Drafted sections of report incorporating Huron analysis.	5,670.00
1/27/23	IZA	2.80	Evaluated 125 pages of the Celsius report to review cited sources.	2,086.00
1/27/23	NSJ	.30	Addressed S. Weiss question regarding style guide and footnote formatting.	223.50
1/27/23	NSJ	.20	Addressed M. Root question regarding style guide and entity names.	149.00
1/27/23	NSJ	2.00	Revised tax draft in accordance with style guide.	1,490.00
1/27/23	NSJ	.70	Reviewed cite checker's combined master copy for specific edits related to quotes.	521.50
1/27/23	NSJ	1.20	Attended Celsius Report Meeting.	894.00
1/27/23	NSJ	.70	Reviewed Team 7 draft to address outstanding comments and open-ended items.	521.50
1/27/23	ADK	10.50	Revised Final Report.	13,650.00
1/27/23	DOG	.40	Conferred with L. Pelanek re final report appendix materials and workflows re finalizing same.	236.00
1/27/23	DOG	.50	Worked on updated production data counts for S. Weiss re report.	295.00
1/28/23	CS	2.00	Worked on edits for report.	4,260.00
1/28/23	CS	2.00	Attended team meeting re liquidity section.	4,260.00
1/28/23	CS	10.00	Attended team page turn.	21,300.00
1/28/23	CS	.60	Revised executive summary.	1,278.00
1/28/23	VEL	5.60	Extensive revisions to liquidity, solvency, migration, and collapse sections.	9,716.00
1/28/23	VEL	4.00	Participated in page turn for 1/3 of final report.	6,940.00

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1/28/23	VEL	.40	Telephone conference with C. Steege re overview and solvency.	694.00
1/28/23	VEL	.50	Analyzed new charts.	867.50
1/28/23	VEL	1.00	Revised Mashinsky loan section.	1,735.00
1/28/23	VEL	2.00	Numerous telephone conferences, zoom meetings with A. Cooper, K. Sadeghi, L. Raiford re analysis of loan, conclusions re \$1 billion hole, analysis.	3,470.00
1/28/23	LEP	5.20	Participated in proofreading of report draft.	5,148.00
1/28/23	LEP	1.80	Targeted searches for revised citations for report draft.	1,782.00
1/28/23	MMR	10.00	Meeting with report drafting team to edit document.	14,300.00
1/28/23	LSR	2.20	Worked on liquidity analysis.	2,838.00
1/28/23	LSR	9.00	Team run through of report (partial).	11,610.00
1/28/23	SFW	4.10	Revised sections of Final Report.	5,084.00
1/28/23	SFW	10.00	Participated in page turn with report team.	12,400.00
1/28/23	PBS	6.10	Revised crypto final report sections of examiner report per comments from partners.	6,740.50
1/28/23	SMS	10.00	Participated in Examiner team page turn review of draft Final Report.	10,500.00
1/28/23	SMS	2.50	Drafted updated Appendix for Examiner's Final Report re Key Celsius employees, current and former.	2,625.00
1/28/23	ARC	2.60	Revised final report in coordination with Examiner.	3,224.00
1/28/23	ARC	10.00	Participated in page turn of final report.	12,400.00
1/28/23	RBS	4.40	Drafted report sections.	3,784.00
1/28/23	XCS	1.90	Revised utility-focused investigative report draft.	1,634.00
1/28/23	KBS	5.30	Revised report.	6,678.00
1/28/23	KBS	10.00	Participated in team page turn re report.	12,600.00
1/28/23	NSJ	6.00	Transferred cite checkers work and revised formatting errors in a local draft of report.	4,470.00

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1/28/23	NSJ	3.00	Participated in team page turn of live version draft and addressed issues and located files discussed during meeting (partial).	2,235.00
1/28/23	NSJ	1.10	Revised local copy of draft report to address issues discussed during team page turn.	819.50
1/28/23	NSJ	.30	Coordinated updating live draft with cite checkers edits with S. Stappert.	223.50
1/28/23	ADK	3.70	Revised Final Report.	4,810.00
1/29/23	CS	2.00	Revised executive summary.	4,260.00
1/29/23	CS	11.00	Revised report with team.	23,430.00
1/29/23	CS	4.50	Revised liquidity section of report.	9,585.00
1/29/23	VEL	1.50	Meetings with C. Steege, A. Cooper, L. Raiford re elimination of solvency section, restructuring.	2,602.50
1/29/23	VEL	3.50	Extensive edits and re-working of to liquidity, solvency, migration, CEL sections.	6,072.50
1/29/23	VEL	2.00	Office conference with A. Cooper, C. Steege re review of liquidity and solvency modifications, edits.	3,470.00
1/29/23	VEL	1.50	Prepared additional edits to sections, prepared for insertion into.	2,602.50
1/29/23	VEL	.50	Telephone conference with Huron re exhibit modifications for financials, valuations.	867.50
1/29/23	VEL	.40	Prepared comments to coin location overview.	694.00
1/29/23	VEL	.40	Commented on revised Huron exhibits.	694.00
1/29/23	VEL	6.50	Participated in last third page turn.	11,277.50
1/29/23	LEP	3.30	Worked on appendices.	3,267.00
1/29/23	LEP	11.50	Participated in page turn of report.	11,385.00
1/29/23	MMR	1.20	Performed line edit to executive summary of report.	1,716.00
1/29/23	MMR	11.50	Participated in page turn with team.	16,445.00
1/29/23	MMR	2.50	Worked on report, including edits to executive summary.	3,575.00
1/29/23	LSR	1.00	Attended Liquidity call with team.	1,290.00

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1/29/23	LSR	3.00	Drafted summary of location of Celsius crypto assets.	3,870.00
1/29/23	LSR	9.70	Attended report walk through with entire Team 7.	12,513.00
1/29/23	SFW	4.50	Revised sections of Final Report with the Examiner and Jenner team.	5,580.00
1/29/23	SFW	11.50	Participated in page turn with team.	14,260.00
1/29/23	PBS	6.10	Revised draft final report based on comments from partners.	6,740.50
1/29/23	PBS	5.10	Conferred with partners regarding final draft report and crypto section.	5,635.50
1/29/23	PBS	4.80	Reviewed compiled documents and interview notes for citation into report.	5,304.00
1/29/23	EMS	.40	Reviewed proofreading edits to report section.	496.00
1/29/23	EMS	.50	Reviewed correspondence and discussed report finalization with team.	620.00
1/29/23	SMS	10.20	Participated in Examiner team page turn review of draft Final Report (partial).	10,710.00
1/29/23	SMS	4.70	Incorporated cite check edits into draft Final Report.	4,935.00
1/29/23	ARC	4.50	Revised financial sections of final report in coordination with V. Lazar, C. Steege, L. Raiford and K. Sadeghi.	5,580.00
1/29/23	ARC	11.50	Revised draft report in coordination with Examiner.	14,260.00
1/29/23	SMC	1.80	Checked hyperlinks for accessibility in first third of report.	1,728.00
1/29/23	SRG	.60	Revised tax section of Report.	576.00
1/29/23	MAO	2.60	Revised final report.	2,873.00
1/29/23	RBS	3.10	Drafted report sections.	2,666.00
1/29/23	KBS	.70	Conferred with Kirkland and Latham re report.	882.00
1/29/23	KBS	3.00	Revised report.	3,780.00
1/29/23	KBS	11.50	Participated in page turn with team.	14,490.00
1/29/23	NSJ	2.90	Revised live draft of the final report during page turn with project team.	2,160.50

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1/29/23	NSJ	5.50	Participated in team page turn of live version draft and addressed issues in real time, located files discussed during meeting, and added items to proof check list.	4,097.50
1/29/23	NSJ	.20	Revised key people appendix.	149.00
1/29/23	NSJ	3.30	Revised local copy of draft report to address issues discussed during team page turn.	2,458.50
1/29/23	NSJ	.20	Assisted S. Weiss with list of items for word processing.	149.00
1/29/23	NSJ	.50	Coordinated with associates regarding link check and reviewed links that did not work.	372.50
1/29/23	NSJ	1.30	Added revised footnotes to live copy of the draft.	968.50
1/29/23	NSJ	.60	Attempted to combine local copy edits with live draft.	447.00
1/30/23	CS	4.50	Revised executive summary.	9,585.00
1/30/23	CS	1.70	Attended page turn with team of executive summary.	3,621.00
1/30/23	CS	8.00	Resolved issues in report and charts re hearing.	17,040.00
1/30/23	CS	1.80	Revised report.	3,834.00
1/30/23	VEL	1.20	Researched, addressed equity raise and ICO discrepancies and comments.	2,082.00
1/30/23	VEL	.80	Commented on summary and introduction.	1,388.00
1/30/23	VEL	.20	Telephone conference with S. Pillay re charts, report update.	347.00
1/30/23	VEL	3.50	Extensive review, preparation of notes for all charts in report.	6,072.50
1/30/23	VEL	.60	Commented on draft appendices.	1,041.00
1/30/23	VEL	2.50	Researched resolution of open liquidity and solvency comments.	4,337.50
1/30/23	VEL	1.00	Reviewed refreshed charts from Huron, finalized and signed off on same.	1,735.00
1/30/23	VEL	6.00	Final turn of Report, edits, proofing, charts and logistical filing issues.	10,410.00
1/30/23	LEP	5.00	Prepared appendices.	4,950.00

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1/30/23	LEP	6.70	Updated cross-references.	6,633.00
1/30/23	LEP	4.80	Proof read report.	4,752.00
1/30/23	MMR	2.20	Early morning edits to report.	3,146.00
1/30/23	MMR	.80	Telephone conference with C. Steege re final report drafting and edits.	1,144.00
1/30/23	MMR	3.00	Revised final report.	4,290.00
1/30/23	MMR	10.50	Participated on team zooms to finalize report.	15,015.00
1/30/23	LSR	10.50	Worked with team on finalizing report.	13,545.00
1/30/23	LSR	5.00	Worked with Huron on analysis re financial analysis and balance sheet shortfall.	6,450.00
1/30/23	SFW	.70	Revised sections of Final Report.	868.00
1/30/23	SFW	10.50	Team zoom call to edit report.	13,020.00
1/30/23	CNW	2.30	Proofread and revised portions of Final Report.	2,748.50
1/30/23	CNW	2.10	Proofread and revised Final Report appendices.	2,509.50
1/30/23	PBS	5.70	Conferred with team regarding report revisions (partial attendance).	6,298.50
1/30/23	PBS	4.90	Revised report sections based on comments from partners.	5,414.50
1/30/23	PBS	4.10	Reviewed documents for citation in report.	4,530.50
1/30/23	EMS	4.70	Proofread report draft.	5,828.00
1/30/23	SMS	6.50	Reviewed all cites and appendices.	6,825.00
1/30/23	SMS	10.50	Participated in team call to finalize report.	11,025.00
1/30/23	ARC	3.50	Analyzed crypto assets and financial data for final report.	4,340.00
1/30/23	ARC	1.20	Reviewed key documents for final report.	1,488.00
1/30/23	ARC	10.50	Revised draft report in coordination with Examiner.	13,020.00
1/30/23	SMC	1.20	Proofread appendices to final report.	1,152.00
1/30/23	SMC	.30	Reviewed appendices for errors.	288.00

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1/30/23	SRG	1.40	Revised tax section of Report.	1,344.00
1/30/23	MAO	3.10	Edited final report.	3,425.50
1/30/23	RBS	6.90	Drafted report sections.	5,934.00
1/30/23	EEPE	.60	Reviewed documents re Celsius OTC flywheel for inclusion in Final Report.	630.00
1/30/23	KEF	.10	Reviewed request from S. Weiss re proofreading and responded indicating capacity to help.	86.00
1/30/23	XCS	3.90	Reviewed and proofread final report draft.	3,354.00
1/30/23	XCS	.10	Conferred with M. Root and E. Savner re reference in draft report.	86.00
1/30/23	KBS	1.60	Conferred with company counsel and Examiner re potential redaction issues and evaluation of same.	2,016.00
1/30/23	KBS	3.40	Revise report.	4,284.00
1/30/23	KBS	10.50	Met with Jenner team re finalizing report.	13,230.00
1/30/23	IZA	3.40	Reviewed 135 pages of the Celsius report.	2,533.00
1/30/23	NSJ	2.40	Addressed outstanding action items provided by S. Weiss, related to footnotes and consistency edits, in the live draft.	1,788.00
1/30/23	NSJ	.20	Addressed naming convention issue with Tax team and added corrected footnote to live draft.	149.00
1/30/23	NSJ	2.20	Updated chart and language of report and discussed conflicting data provided by Celsius regarding ICO raise number with V. Lazar, M. Onibokun, S. Stappert, and R. Loh.	1,639.00
1/30/23	NSJ	6.00	Participated in team page turn of live version draft and addressed issues in real time, located files discussed during meeting, and added items to proof check list.	4,470.00
1/30/23	NSJ	2.10	Organized reformatted charts and corresponding notes, including by adding page numbers, for S. Stappert to add to the live draft of the report.	1,564.50
1/30/23	NSJ	1.00	Coordinated with proofing team regarding edits needed and reviewed edits to add key edits to live draft.	745.00

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1/30/23	NSJ	1.50	Identified specific issues related to formatting, footnotes, and proof edits identified by team members for and coordinated with S. Stappert to include revisions in live draft.	1,117.50
1/30/23	NSJ	.10	Discussed naming convention issue with S. Crook and addressed passed message to S. Stappert.	74.50
1/30/23	NSJ	1.90	Updated latest draft of the report with full names and titles of key employees when first named in report.	1,415.50
1/30/23	DOG	.60	Reviewed draft report, draft appendix set and index.	354.00
1/30/23	DOG	5.50	Worked on assembling, organizing, formatting, preparing headers, cover sheets and editing Examiner's Report Appendices.	3,245.00
1/30/23	DOG	1.00	Participated in team Zoom teleconference and internal communications re revisions to appendices and report.	590.00
1/30/23	DOG	2.20	Worked on quality control review of appendices and worked on metadata management issues and finalized appendices for final submission and conferred with team re filing status.	1,298.00
1/31/23	MMR	1.50	Final review and filing of the report.	2,145.00
1/31/23	LSR	1.30	Worked with team on finalizing report.	1,677.00
1/31/23	KEF	.10	Reviewed email from S. Pillay re report submission.	86.00
2		173.40	PROFESSIONAL SERVICES	\$ 2,648,941.50

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SUMMARY OF REPORT PREPARATION AND DRAFTING

NAME	HOURS	RATE	TOTAL
CATHERINE L. STEEGE	192.60	2,130.00	410,238.00
VINCENT E. LAZAR	107.10	1,735.00	185,818.50
GAIL H. MORSE	7.00	1,440.00	10,080.00
MELISSA M. ROOT	121.20	1,430.00	173,316.00
ANDRIANNA D. KASTANEK	27.60	1,300.00	35,880.00
LANDON S. RAIFORD	234.90	1,290.00	303,021.00
KAYVAN B. SADEGHI	74.30	1,260.00	93,618.00
AARON R. COOPER	152.30	1,240.00	188,852.00
EMILY M. SAVNER	47.60	1,240.00	59,024.00
SARAH F. WEISS	212.20	1,240.00	263,128.00
CARL N. WEDOFF	10.60	1,195.00	12,667.00
MICHELLE A. ONIBOKUN	75.70	1,105.00	83,648.50
PHILIP B. SAILER	119.00	1,105.00	131,495.00
SARA M. STAPPERT	59.10	1,050.00	62,055.00
ERIC E. PETRY	23.50	1,050.00	24,675.00
LAURA E. PELANEK	145.80	990.00	144,342.00
SARA M. CROOK	30.80	960.00	29,568.00
SOLANA R. GILLIS	35.50	960.00	34,080.00
ARIANA J. KANAVY	15.20	960.00	14,592.00
ADINA HEMLEY-BRONSTEIN	45.20	860.00	38,872.00
KATE E. FINTEL	54.70	860.00	47,042.00
COURTNEY B. SHIER	41.20	860.00	35,432.00
VINCENT WU	32.30	860.00	27,778.00
CHERRISSE R. WOODS	6.80	860.00	5,848.00
RAYMOND B. SIMMONS	103.30	860.00	88,838.00
ISHA Z. ABBASI	11.20	745.00	8,344.00
NICHOLAS S. JOHN	136.90	745.00	101,990.50
MICHAEL D. PEARSON	6.30	745.00	4,693.50
ETHAN M. LEVY	20.40	745.00	15,198.00
PATRICIA A. PETERS	8.70	745.00	6,481.50
DANIEL O. GARCIA	13.40	590.00	7,906.00
TRICIA J. PEAVLER	1.00	420.00	420.00
TOTAL	2,173.40		\$ 2,648,941.50

MATTER 10127 TOTAL

\$ 2,648,941.50

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BILLING AND FEE APPLICATIONS**MATTER NUMBER - 10135**

1/03/23	MMR	.20	E-mail to travel team regarding protocol as follow up to S. Pillay telephone call.	286.00
1/05/23	CNW	.20	Corresponded with V. Lazar and M. Root re supplemental retention disclosures.	239.00
1/11/23	MMR	2.70	Worked on monthly statement preparation.	3,861.00
1/13/23	MMR	.80	Additional work on monthly statement.	1,144.00
1/13/23	CNW	.10	Reviewed prior disinterestedness declarations re disclosure question.	119.50
1/13/23	CNW	.20	Email conference with M. Root and S. Pripusich re confidentiality.	239.00
1/13/23	CNW	.90	Revised October monthly invoice for confidentiality.	1,075.50
1/13/23	CNW	.10	Email conference with V. Lazar re disclosure.	119.50
1/17/23	MMR	.70	Finalized monthly statement for filing.	1,001.00
1/18/23	MMR	.20	Worked on monthly statement.	286.00
1/18/23	CNW	.30	Finalized and coordinated filing of Jenner second monthly fee statement.	358.50
1/20/23	MMR	1.90	Worked on monthly fee statement.	2,717.00
1/23/23	MMR	1.50	Continued work on December monthly statement.	2,145.00
1/23/23	CNW	1.20	Revised Jenner December invoice for confidentiality and compliance with U.S. Trustee guidelines.	1,434.00
1/23/23	CNW	.40	Coordinated preparation of Jenner December monthly fee statement with M. Root and D. Garcia.	478.00
1/23/23	DOG	3.00	Worked on review of invoice of fees and worked on supporting spreadsheet of calculations and drafted fee statement per C. Wedoff request and worked on revisions and quality control review of same for accuracy.	1,770.00
1/24/23	MMR	.50	Finalized monthly statement.	715.00
1/29/23	CNW	.10	Email conference with M. Root re fee statement filing preparation.	119.50

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15.00 PROFESSIONAL SERVICES \$ 18,107.50

SUMMARY OF BILLING AND FEE APPLICATIONS

NAME	HOURS	RATE	TOTAL
MELISSA M. ROOT	8.50	1,430.00	12,155.00
CARL N. WEDOFF	3.50	1,195.00	4,182.50
DANIEL O. GARCIA	3.00	590.00	1,770.00
TOTAL	15.00		\$ 18,107.50

MATTER 10135 TOTAL \$ 18,107.50

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COMMUNICATIONS WITH PARTIES IN INTEREST**MATTER NUMBER - 10143**

1/01/23	LEP	.30	Monitored social media for relevant posts to prepare summary for team.	297.00
1/02/23	LEP	.40	Monitored emails and social media for relevant posts to prepare summary for team.	396.00
1/02/23	ARC	.30	Exchanged emails with Debtor's counsel re interviews and document requests.	372.00
1/03/23	LEP	.60	Monitored emails and social media for relevant posts to prepare summary for team.	594.00
1/03/23	MMR	.40	Responded to inbound communications to Examiner.	572.00
1/03/23	ARC	.40	Met with Debtor's counsel re outstanding document and interview requests in coordination with Examiner, S. Weiss and P. Sailer.	496.00
1/03/23	ARC	.50	Teleconferenced with witness counsel and Debtor counsel re interviews of former employees in coordination with Examiner.	620.00
1/03/23	DOG	.40	Worked on review of Examiner email inbox and updated tracking log re same.	236.00
1/04/23	LEP	1.60	Monitored emails and social media for relevant posts to prepare summary for team.	1,584.00
1/04/23	SMS	1.00	Participated in video conference with Examiner, A. Cooper, and counsel to the UCC re A. Mashinsky interview and other upcoming interviews.	1,050.00
1/04/23	ARC	1.00	Attended call with UCC counsel in coordination with Examiner and S. Stappert.	1,240.00
1/04/23	DOG	.30	Worked on review of Examiner email inbox and updated tracking log re same.	177.00
1/05/23	LEP	.80	Monitored social media and emails for relevant posts to prepare summary for team..	792.00
1/05/23	SMS	.50	Participated in Zoom conference with Examiner and U.S. Trustee's office re upcoming interview and employee counsel issues.	525.00
1/06/23	LEP	1.10	Monitored email and social media for relevant posts to prepare summary for team.	1,089.00

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1/06/23	SMS	.80	Participated in Zoom conference with Examiner and regulator re interviews, updates, and key point readouts.	840.00
1/06/23	DOG	.10	Reviewed Examiner email inbox and updated tracking log re same.	59.00
1/08/23	LEP	.40	Monitored social media for relevant posts to prepare summary for team.	396.00
1/09/23	LEP	.70	Monitored emails and social media for relevant posts to prepare summary for team.	693.00
1/09/23	MMR	.50	Responded to inbound communications to Examiner.	715.00
1/09/23	ARC	.50	Attended to call with UCC counsel re interview logistics.	620.00
1/09/23	DOG	.40	Reviewed Examiner email inbox and updated tracking log re same.	236.00
1/10/23	LEP	.70	Monitored emails and social media for relevant posts to prepare summary for team.	693.00
1/10/23	MMR	.20	Responded to inbound inquiries to examiner.	286.00
1/10/23	ARC	.40	Met with Debtor and Debtor's counsel in coordination with Examiner, S. Weiss and P. Sailer.	496.00
1/10/23	DOG	.30	Worked on review of Examiner email inbox for files and updated tracking log re same.	177.00
1/11/23	LEP	.90	Monitored emails and social media for relevant posts to prepare summary for team.	891.00
1/11/23	SMS	.50	Participated in Zoom conference with Examiner and regulator re interview scheduling updates.	525.00
1/11/23	ARC	.40	Teleconferenced with witness counsel re crypto asset interviews.	496.00
1/11/23	ARC	.30	Attended Examiner call with Debtor's counsel re productions and interviews in coordination with Examiner, S. Weiss and P. Sailer.	372.00
1/11/23	ARC	.30	Prepared correspondence to Debtor's counsel re outstanding production items.	372.00
1/11/23	DOG	.20	Worked on review of Examiner email inbox and updated tracking log re same.	118.00

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1/12/23	LEP	.60	Monitored emails and social media for relevant posts to prepare summary for team.	594.00
1/12/23	MMR	.30	Responded to inbound communications to Examiner.	429.00
1/12/23	DOG	.20	Worked on review of Examiner email inbox and reviewed tracking log for accuracy.	118.00
1/13/23	LEP	.40	Monitored emails and social media for relevant posts to prepare summary for team.	396.00
1/13/23	ARC	.30	Reviewed correspondence from Debtor's counsel re privilege clawback and conferred with Examiner, S. Weiss and L. Pelanek re same.	372.00
1/15/23	LEP	.30	Monitored social media for relevant posts to prepare summary for team.	297.00
1/16/23	LEP	.30	Monitored social media for relevant posts to prepare summary for team.	297.00
1/17/23	LEP	.60	Monitored social media and emails for relevant posts to prepare summary for team.	594.00
1/17/23	SMS	1.50	Completed Examiner interview downloads to regulator.	1,575.00
1/18/23	LEP	.60	Monitored emails and social media for relevant posts to prepare summary for team.	594.00
1/19/23	LEP	.30	Monitored social media and emails for relevant posts to prepare summary for team.	297.00
1/19/23	SMS	1.50	Completed Examiner interview downloads to regulator.	1,575.00
1/20/23	SMS	1.50	Completed Examiner interview downloads to regulator.	1,575.00
1/20/23	DOG	.30	Reviewed Examiner email inbox and updated tracking log re same.	177.00
1/22/23	LEP	.40	Monitored social media for relevant posts to prepare summary for team.	396.00
1/23/23	MMR	.20	Responded to customer correspondence.	286.00
1/23/23	DOG	.20	Reviewed Examiner email inbox and worked on tracking log re same.	118.00
1/24/23	DOG	.20	Worked on review of Examiner email inbox and worked on tracking log re same.	118.00

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1/25/23	DOG	.20	Worked on review of Examiner email inbox and updated tracking log.	118.00
1/26/23	MMR	.20	Responded to customer e-mails.	286.00
1/26/23	SMS	1.50	Completed Examiner interview downloads to regulator.	1,575.00
1/27/23	DOG	.20	Worked on review of Examiner email inbox and updated tracking log re same.	118.00
1/30/23	DOG	.50	Reviewed Examiner email inbox and worked on tracking log re same.	295.00
1/31/23	MMR	.50	Responded to numerous inbound inquiries regarding report.	715.00
1/31/23	DOG	.30	Worked on review of Examiner email inbox and worked on tracking log re same.	177.00
		30.30	PROFESSIONAL SERVICES	\$ 31,117.00

SUMMARY OF COMMUNICATIONS WITH PARTIES IN INTEREST

NAME	HOURS	RATE	TOTAL
MELISSA M. ROOT	2.30	1,430.00	3,289.00
AARON R. COOPER	4.40	1,240.00	5,456.00
SARA M. STAPPERT	8.80	1,050.00	9,240.00
LAURA E. PELANEK	11.00	990.00	10,890.00
DANIEL O. GARCIA	3.80	590.00	2,242.00
TOTAL	30.30		\$ 31,117.00

MATTER 10143 TOTAL \$ 31,117.00

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PUBLIC REPRESENTATIONS TO CUSTOMERS**MATTER NUMBER - 10151**

1/01/23	NSJ	.80	Drafted update on AMA review for S. Weiss and L. Pelanek regarding how files relate to public representations.	596.00
1/02/23	LEP	1.70	Conducted targeted searches and reviewed findings, corresponding re same.	1,683.00
1/02/23	NSJ	1.70	Drafted and provided update on AMA review for S. Weiss and L. Pelanek regarding how files relate to public representations.	1,266.50
1/03/23	LEP	.60	Drafted issue summary and circulated in advance of interview.	594.00
1/04/23	LEP	3.90	Worked on issues re marketing representations.	3,861.00
1/05/23	MMR	1.10	Reviewed Mashinsky complaint in connection with Team 5 section of report.	1,573.00
1/06/23	LEP	.70	Reviewed NY AG complaint.	693.00
1/06/23	NSJ	.20	Provided S. Weiss image of A. Mashinsky tweet and reviewed discussion regarding tweet.	149.00
1/06/23	NSJ	1.60	Provided S. Weiss and L. Pelanek with tweets, AMA statements, and blog post excerpts related to liquidity and attracting customers in the weeks before the pause.	1,192.00
1/07/23	LEP	.40	Monitored social media and corresponded re same.	396.00
1/09/23	NSJ	.20	Discussed earn in kind question with L. Pelanek.	149.00
1/09/23	NSJ	.60	Researched issue regarding CEL-preferred rates applied to in-kind rewards.	447.00
1/09/23	NSJ	.20	Discussed earn in kind question with S. Stappert.	149.00
1/09/23	NSJ	.20	Provided S. Weiss with AMA view count information.	149.00
1/09/23	NSJ	.10	Reviewed key documents from document review.	74.50
1/10/23	NSJ	.10	Reviewed key documents from document review.	74.50
1/11/23	NSJ	.10	Reviewed social media update.	74.50
1/11/23	NSJ	.40	Reviewed materials from Celsius KeyFi court proceedings for relevance to investigation.	298.00

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1/12/23	SFW	.30	Call with the Examiner re public representations.	372.00
1/12/23	SFW	.80	Conferred with L. Pelanek and N. John re public representations documents.	992.00
1/12/23	NSJ	1.90	Updated Master sworn statement spreadsheet with KeyFi documents and sent explanation to S. Stappert.	1,415.50
1/12/23	NSJ	.80	Provided S. Weiss with witness interview notes and key files cited in the draft report that are related to the AMA editing process.	596.00
1/12/23	NSJ	.70	Provided S. Weiss and L. Pelanek with explanation of material facts related to AMA editing process.	521.50
1/12/23	NSJ	.40	Provided key file and description of file related to AMA review process to S. Weiss and L. Pelanek.	298.00
1/14/23	LEP	1.70	Targeted search re representations re ponzi and corresponded re same.	1,683.00
1/30/23	MMR	.20	Responded to inbound communications to examiner.	286.00
		21.40	PROFESSIONAL SERVICES	\$ 19,583.00

SUMMARY OF PUBLIC REPRESENTATIONS TO CUSTOMERS

NAME	HOURS	RATE	TOTAL
MELISSA M. ROOT	1.30	1,430.00	1,859.00
SARAH F. WEISS	1.10	1,240.00	1,364.00
LAURA E. PELANEK	9.00	990.00	8,910.00
NICHOLAS S. JOHN	10.00	745.00	7,450.00
TOTAL	21.40		\$ 19,583.00

MATTER 10151 TOTAL

\$ 19,583.00

TOTAL INVOICE

\$ 4,613,817.98

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353 N. Clark Street
 CHICAGO, ILLINOIS 60654-3456
 (312) 222-9350

SUMMARY OF PROFESSIONAL SERVICES

NAME	HOURS	RATE	TOTAL
CATHERINE L. STEEGE	194.10	2,130.00	413,433.00
VINCENT E. LAZAR	170.80	1,735.00	296,338.00
SHOBA PILLAY	252.90	1,590.00	402,111.00
GAIL H. MORSE	37.90	1,440.00	54,576.00
MELISSA M. ROOT	152.40	1,430.00	217,932.00
HOWARD S. SUSKIN	.50	1,390.00	695.00
ANDRIANNA D. KASTANEK	27.60	1,300.00	35,880.00
LANDON S. RAIFORD	296.60	1,290.00	382,614.00
KAYVAN B. SADEGHI	132.90	1,260.00	167,454.00
AARON R. COOPER	248.60	1,240.00	308,264.00
EMILY M. SAVNER	61.00	1,240.00	75,640.00
SARAH F. WEISS	217.90	1,240.00	270,196.00
CARL N. WEDOFF	71.30	1,195.00	85,203.50
MICHELLE A. ONIBOKUN	93.00	1,105.00	102,765.00
PHILIP B. SAILER	171.50	1,105.00	189,507.50
SARA M. STAPPERT	117.60	1,050.00	123,480.00
ERIC E. PETRY	55.80	1,050.00	58,590.00
LAURA E. PELANEK	266.20	990.00	263,538.00
SARA M. CROOK	69.40	960.00	66,624.00
SOLANA R. GILLIS	50.90	960.00	48,864.00
ARIANA J. KANAVY	63.60	960.00	61,056.00
ADINA HEMLEY-BRONSTEIN	76.30	860.00	65,618.00
BREANA K. DROZD	7.10	860.00	6,106.00
KATE E. FINTEL	55.30	860.00	47,558.00
COURTNEY B. SHIER	103.60	860.00	89,096.00
VINCENT WU	34.00	860.00	29,240.00
CHERRISSE R. WOODS	50.70	860.00	43,602.00
RAYMOND B. SIMMONS	157.10	860.00	135,106.00
ISHA Z. ABBASI	73.20	745.00	54,534.00
NICHOLAS S. JOHN	219.60	745.00	163,602.00
ZACHARY A. MARINO	36.50	745.00	27,192.50
MICHAEL D. PEARSON	40.80	745.00	30,396.00
ETHAN M. LEVY	67.00	745.00	49,915.00
LAURA K.M. KOELLER	62.80	745.00	46,786.00
PATRICIA A. PETERS	49.30	745.00	36,728.50
BLAINE R. VALENCIA	30.30	745.00	22,573.50
NICOLE R. ALLICOCK	45.20	745.00	33,674.00
DANIEL O. GARCIA	74.90	590.00	44,191.00

JENNER & BLOCK LLP

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JAMES P. WALSH	1.30	420.00	546.00
TRICIA J. PEAVLER	1.30	420.00	546.00
STEFANO VIOLA	33.50	365.00	12,227.50
CHRISTINE C. CORSO	79.20	330.00	26,136.00
NOELLE M. DUPUIS	95.30	330.00	31,449.00
TOTAL	4,146.80		\$ 4,621,584.00